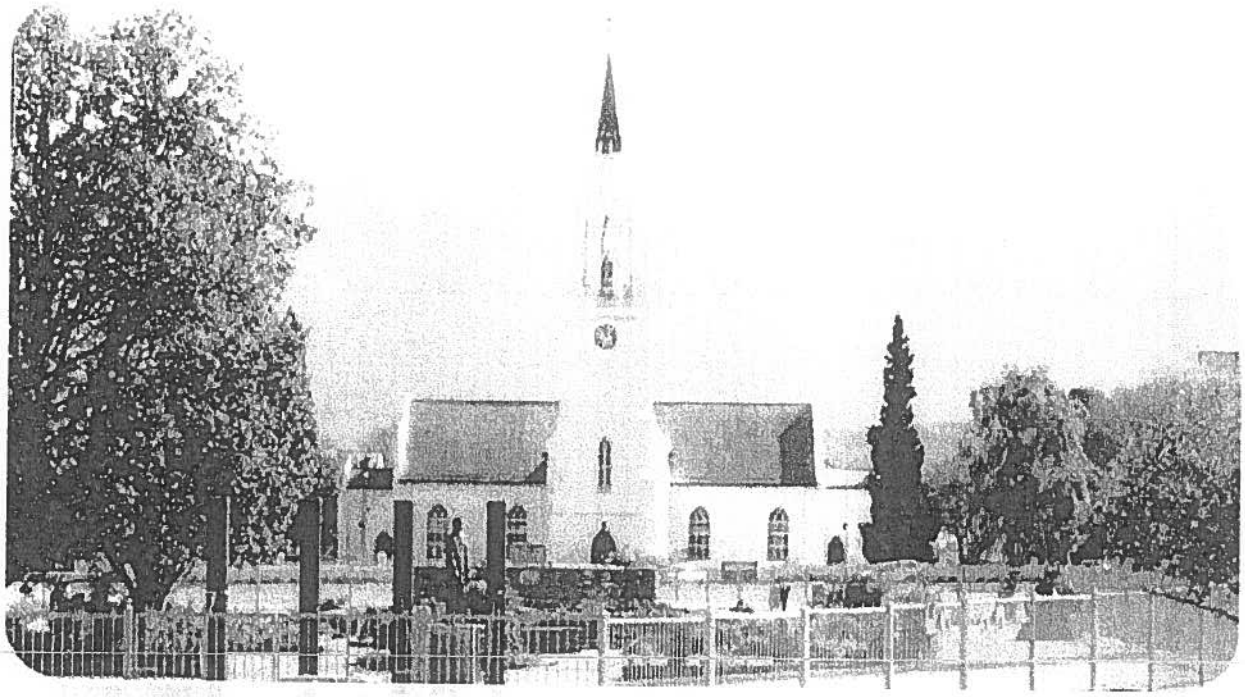

BREEDE VALLEY MUNICIPALITY

Annual Financial Statements for the year ended 30 June 2013 (2012 Restated)

AUDITOR-GENERAL
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BREEDE VALLEY MUNICIPALITY
Annual Financial Statements for the year ended 30 June 2013 (2012 Restated)

General Information

Legal form of entity	Municipality (MFMA)
Mayoral committee	
Executive Mayor	B.D. Kivedo
Councillors	J.D. Levendal (Deputy Executive Mayor) A. Steyn (Speaker) W.M. Blom A.M. du Toit S. Goedeman A.E. Jordaan W.R. Meiring M. Sampson E.Y. Sheldon J.F. van Zyl R. Faro (Chief Whip)
Grading of local authority	Councillors Grade 4 Personnel Grade 10
Accounting Officer	G.F. Matthyse
Chief Finance Officer (CFO)	D. McThomas
Registered office	Civic Centre Baring Street Worcester 6850
Business address	Civic Centre Baring Street Worcester 6850
Postal address	Private Bag X3046 Worcester 6850
Bankers	ABSA Bank Limited
Auditors	Auditor-General of South Africa

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Accounting Officer's Responsibilities and Approval

The accounting officer is required by the Municipal Finance Management Act (Act 56 of 2003), to maintain adequate accounting records and is responsible for the content and integrity of the financial statements and related financial information included in this report. It is the responsibility of the accounting officer to ensure that the financial statements fairly present the state of affairs of the municipality as at the end of the financial year and the results of its operations and cash flows for the period then ended. The external auditors are responsible for reporting on the fair presentation of the financial statements.

The financial statements have been prepared in accordance with Standards of Generally Recognised Accounting Practices (GRAP), issued by the Accounting Standards Board in accordance with Section 122 (3) of the Municipal Finance Management Act (Act No 56 of 2003).

The financial statements are based upon appropriate accounting policies consistently applied and supported by reasonable and prudent judgements and estimates.

The accounting officer acknowledges that he is ultimately responsible for the system of internal financial control established by the municipality and place considerable importance on maintaining a strong control environment. To enable the accounting officer to meet these responsibilities, the accounting officer sets standards for internal control aimed at reducing the risk of error or financial statements in a cost effective manner. The standards include the proper delegation of responsibilities within a clearly defined framework, effective accounting procedures and adequate segregation of duties to ensure an acceptable level of risk. These controls are monitored throughout the municipality and all employees are required to maintain the highest ethical standards in ensuring the municipality's business is conducted in a manner that in all reasonable circumstances is above reproach. The focus of risk management in the municipality is on identifying, assessing, managing and monitoring all known forms of risk across the municipality. While operating risk cannot be fully eliminated, the municipality endeavours to minimise it by ensuring that appropriate infrastructure, controls, systems and ethical behaviour are applied and managed within predetermined procedures and constraints.

The accounting officer is of the opinion, based on the information and explanations given by management, that the system of internal control provides reasonable assurance that the financial records may be relied on for the preparation of the financial statements, However, any system of internal financial control can provide only reasonable, and not absolute, assurance against material misstatement or financial statements.

The accounting officer has reviewed the municipality's cash flow forecast for the year to 30 June 2013 and, in the light of this review and the current financial position, he is satisfied that the municipality has access to adequate resources to continue in operational existence for the foreseeable future.

The financial statements are prepared on the basis that the municipality is a going concern and that the municipality has neither the intention nor the need to liquidate or curtail materially the scale of the municipality.

The external auditors are responsible for independently reviewing and reporting on the municipality's financial statements.

The accounting officer certify that the salaries, allowances and benefits of Councillors, loans made to Councillors, if any, and payments made to Councillors for deficit of office, if any, as disclosed in note 29 of these annual financial statements are within the upper limits of the framework envisaged in Section 219 of the Constitution, read with the Remuneration of Public Officer Bearers Act and the Minister of Provincial and Local Government's determination in accordance with this Act.

Accounting Officer

31 August 2013

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Report of the Auditor-General

Annual Financial Statements not yet Audited.

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Accounting Officer's Report

The accounting officer submits his report for the year ended 30 June 2013.

1 Review of activities

Main business and operations

Breede Valley Municipality is situated in the Western Cape Province, 120 km north-east of Cape Town. Included in its boundaries are Worcester, Rawsonville, De Doorns and Touwsriver and surrounding rural areas. It covers 3833 sq. km and is home to around 166 825 people.

The municipality is set between three mountain ranges, incorporating some of the most valuable and fertile agricultural land in the country. The area is endowed with a diverse cultural history, regional accessibility and unique natural beauty that attract a great number of tourists.

The operating results for the year were pleasing for the following reasons. The financial position of the municipality is described to be sound, with an accumulated surplus of R1,542,407,964 at year-end.

Net Surplus of the municipality was R 44,437,829 (2012: Restated Deficit R 8,334,159). The overall summarised operating results for the Municipality in comparison to the approved budget are shown in the Statement of Financial Performance and also reflects a summary of income and expenditure. The segmental operating results are shown in Appendix G (A2) to the Financial Statements.

2 Going concern

The financial statements have been prepared on the basis of accounting policies applicable to a going concern. This basis presumes that funds will be available to finance future operations and that the realisation of assets and settlement of liabilities, contingent obligations and commitments will occur in the ordinary course of business. The solvency analyses show that the assets cover the liabilities by 368.4% (2012: 402% restated). The coverage decrease from 402% to 368%, the Municipality can still operate as a going concern.

3 Subsequent events

No Subsequent events took place after the reporting date.

4 Accounting policies

The financial statements have been prepared in accordance with the prescribed Standards of Generally Recognised Accounting Practices (GRAP) issued by the Accounting Standards Board as the prescribed framework by National Treasury.

5 Borrowings, Investments and Cash

The accounting officer may exercise all the powers of the municipality to borrow money, as he considers appropriate. Interest-bearing debt did increase in the year ended 30 June 2013 with the last portion of the R 201,000,000 loan, to finance the Municipality's infrastructure capital programme. In the financial year ended 30 June 2013, the Municipality redeemed interest-bearing debt of R 25,730,621. The interest paid on borrowings as percentage of total expenditure is 3.85% (2012: 4.57%).

5 Borrowings, Investments and Cash (continued)

Investment as 30 June 2013 amounted to R 30,000,000 (2012: R 35,000,000). Investments and cash and cash equivalents increased by R 51,328,891 to R 151,988,865.

Additional information regarding investments, cash and cash equivalents and loans is provided in notes 6,12,14 and Appendix A to the Financial Statements.

6 Capital expenditure

The capital expenditure incurred during the year amounted to R 107,618,450 (2012: R 68,140,417) that represented 78% (2012: 49.3%) of the approved capital budget, R 137,817,123 (2012: R 138,345,278). A complete analysis of capital expenditure (budgeted and actual) per functional area is included in Appendix J (A5), while Appendix B contains detail according to asset class. More details regarding external loans used to finance fixed assets are shown in Appendix A.

7 Cash flow analysis

Cash generated from operating activities increased from R 68,238,450 to R 122,487,847 in 2013

Summary of net cash flows

	2013	2012
Cash from operating activities	122 487 847	68 238 450
Cash from investing activities	(91 657 120)	(16 327 838)
Cash from financing activities	25 498 164	(23 531 285)
Net increase/(decrease) in cash and cash equivalents	56 328 891	28 379 327

The monetary liquidity ratio for the financial year was 0.95:1 (2012: 0.78:1). This shows an increase in the ability of the Municipality to meet their obligations.

8 Credit rating

The Entity was rated by Moody's Investor Services during the financial year. Their rating for the Municipality was a Baa1.za rating due to the negative outlook on South Africa sovereign rating. To monitor our credit rating and capacity for long-term financing we consider various qualitative and quantitative factors. At 30 June 2012 and 30 June 2013, the current ratio was 1.52:1 and 1.73:1 respectively. This reflects a slight increase in the ratio.

9 Accounting Officer

The accounting officer of the municipality during the year under review of this report is as follows:

Name	Nationality
G.F. Matthyse (employed March 2012)	South African

10 Auditors

Auditor-General of South Africa will continue in office for the next financial period.

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Statement of Financial Position as at 30 June 2013

Figures in Rands	Note(s)	2013	2012 Restated
Assets			
Current Assets			
Short term investments	6	30 000 000	35 000 000
Current portion of long-term receivables	7	821 459	585 128
Inventories	8	27 545 837	18 055 161
Other receivables from non-exchange transactions	9	16 933 419	5 939 857
VAT receivable	10	5 418 610	4 404 682
Consumer debtors	11	73 569 376	66 903 378
Cash and cash equivalents	12	121 988 865	65 659 974
		276 277 566	196 548 180
Non-Current Assets			
Investment property	2	9 882 100	9 053 400
Property, plant and equipment	3	1 805 667 699	1 771 738 702
Intangible assets	4	4 936 681	4 632 965
Heritage assets	5	17 282 972	11 412 805
Long-term receivables	7	3 632 804	2 920 644
		1 841 402 256	1 799 758 517
Total Assets		2 117 679 822	1 996 306 697
Liabilities			
Current Liabilities			
Current portion of long term liabilities	14	28 503 504	25 730 621
Unspent conditional grants and receipts	15	22 636 050	19 961 007
Current portion of employee benefits	17	5 555 624	5 380 023
Trade and other payables	19	99 953 248	75 573 950
Consumer deposits	20	3 094 624	2 865 839
		159 743 050	129 511 440
Non-Current Liabilities			
Long term liabilities	14	254 641 231	232 144 735
Non-current provisions	16	30 141 908	27 878 834
Non-current portion of employee benefits	17	130 745 669	109 138 307
		415 528 808	369 161 876
Total Liabilities		575 271 858	498 673 316
Net Assets		1 542 407 964	1 497 633 381
Reserves			
Housing development fund	13	-	-
Accumulated surplus		1 542 407 964	1 497 633 381
Total Net Assets		1 542 407 964	1 497 633 381

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Statement of Financial Performance

2012 Restated	Figures in Rands	Note(s)	2013 Actual
	Revenue		
353 664 319	**Revenue from exchange transactions**		411 559 156
365 221 327	Service charges	22	410 147 900
10 325 014	Rental Income	26	11 430 816
4 065 809	Income from agency services		4 394 905
409 094	Property rates - penalties imposed and collection		562 145
2 824 889	Licences and permits		2 822 657
(46 814 281)	Revenue foregone		(31 995 912)
7 726 017	Other Income	27	6 190 566
9 906 450	Finance income	24	8 006 079
242 071 567	**Revenue from non-exchange transactions**		282 262 628
93 300 993	Property rates	21	91 981 669
9 341 597	Fines		19 596 871
139 428 977	Government grants and subsidies	23	170 684 088
595 735 886	**Total Revenue**		693 821 784
	Expenditure		
(174 298 242)	Employee related costs	29	(188 608 845)
(11 956 596)	Remuneration of councillors	30	(12 823 082)
(2 645 673)	Bad debts	31	(4 111 479)
(64 419 105)	Depreciation, amortisation and impairment	32	(65 939 553)
(176 732 775)	Bulk purchases	33	(196 840 831)
(27 575 546)	Finance costs	34	(25 261 052)
(136 894)	Collection costs		(210 531)
(37 587 513)	Repairs and maintenance		(45 473 088)
(5 676 946)	Contracted services	36	(7 291 207)
(148 800)	Grants and subsidies paid	37	(27 600)
(20 181 973)	Contributions to (from) debtors impairment, employee benefit obligation and leave payment accrual		(34 545 102)
(82 042 443)	General Expenses	28	(74 218 425)
(603 402 506)	**Total Expenditure**		(655 350 795)
(291 053)	Gains on disposal of assets		732 015
(376 487)	Fair value adjustments	25	5 234 825
(8 334 158)	Surplus (deficit) for the year		44 437 829
	Attributable to:		
(8 334 158)	**Surplus (deficit) for the year**		44 437 829

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Statement of Changes in Net Assets

Figures in Rand	Note(s)	Housing Development Fund	Accumulated Surplus	Total net assets
Balance at 30 June 2011		2 533 849	1 504 668 521	1 507 202 370
Prior period errors			(1 117 523)	(1 117 523)
		2 533 849	1 503 550 998	1 506 084 847
Deficit for the year as previously stated			(9 232 732)	(9 232 732)
Prior period errors			897 986	897 986
Other income/expenditure		-	(116 721)	(116 721)
Movement for the year	13	(2 533 849)	2 533 849	-
Balance at 30 June 2012		-	1 497 633 381	1 497 633 381
Surplus for the year			44 437 829	44 437 829
Other income			336 754	336 754
Movement for the year		-	-	-
Balance at 30 June 2013		-	1 542 407 964	1 542 407 964

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Cash Flow Statement

Figures in Rands	Note(s)	2013	2012 Restated
Cash flows from operating activities			
Cash receipts from ratepayers and other		578 963 981	515 430 721
Cash receipts from government and other grants		169 597 817	138 076 218
Cash paid to suppliers and employees		(606 509 789)	(565 333 482)
Net cash generated from operations	38	142 052 009	88 173 457
Finance income	24	8 006 079	9 906 450
Finance cost	34	(25 261 052)	(27 575 546)
Finance income: outstanding debtors	24	(2 309 189)	(2 265 911)
Net cash inflow from operating activities		122 487 847	68 238 450
Cash flows from investing activities			
Acquisition of property, plant and equipment	3	(107 095 250)	(67 983 490)
Proceeds on disposal property, plant and equipment	3	3 708 917	-
Acquisition of intangible assets	4	(523 200)	(156 927)
Decrease/(Increase) in investments	6	5 000 000	55 000 000
(Decrease)/Increase in non current receivables		7 252 413	(3 187 421)
Net cash from investing activities		(91 657 120)	(16 327 838)
Cash flows from financing activities			
Loans raised (redeemed)	14	25 269 379	(23 681 526)
Movement in Consumer deposits	20	228 785	150 241
Net cash from financing activities		25 498 164	(23 531 285)
Net increase in cash and cash equivalents		56 328 891	28 379 327
Cash at the beginning of the year		65 659 974	37 280 647
Cash at the end of the year	12	121 988 865	65 659 974

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BREEDE VALLEY MUNICIPALITY

STATEMENT OF COMPARISON

BUDGET & ACTUAL

Reconciliation of Table A1 Budget Summary

Description	2012/2013								2011/12			
R thousands	Original Budget	Budget Adjustments (i.t.o. MFMA s28)	Final adjustments budget	Actual Outcome	Unauthorised expenditure	Variance	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Reported unauthorised expenditure	Expenditure authorised in terms of section 32 of MFMA	Balance to be recovered	Restated Audited Outcome
	1	2	3	4	5	6	7	8	9	10	11	12
Financial Performance												
Property rates	77 696	1 783	79 479	84 678		5 199	106.5%	109.0%				66 833
Service charges	382 127	(5)	382 122	386 018		3 896	101.0%	101.0%				345 284
Investment revenue	4 500	–	4 500	5 697		1 197	126.6%	126.6%				7 641
Transfers recognised - operational	110 464	8 895	119 360	104 194		(15 166)	87.3%	94.3%				93 695
Other own revenue	46 550	(6 946)	39 604	53 825		14 221	135.9%	115.6%				36 173
Total Revenue (excluding capital transfers and contributions)	621 337	3 728	625 065	634 411		9 346	101.5%	102.1%				549 626
Employee costs	203 688	(9 381)	194 307	188 609	–	(5 698)	97.1%	92.6%	–	–	–	174 298
Remuneration of councillors	12 759	68	12 827	12 823	–	(4)	100.0%	100.5%	–	–	–	11 957
Debt impairment	4 190	–	4 190	4 111	–	(79)	98.1%	98.1%	–	–	–	2 646
Depreciation & asset impairment	63 036	2 333	65 369	65 940	–	571	100.9%	104.6%	–	–	–	64 419
Finance charges	32 665	–	32 665	25 261	–	(7 404)	77.3%	77.3%	–	–	–	27 576
Materials and bulk purchases	240 867	1 676	242 543	242 314	–	(229)	99.9%	100.6%	–	–	–	214 320
Transfers and grants	200	–	200	28	–	(172)	13.8%	13.8%	–	–	–	149
Other expenditure	103 176	30 336	133 512	117 378	–	(16 134)	87.9%	113.8%	–	–	–	108 329
Total Expenditure	660 582	25 032	685 613	656 464	–	(29 149)	95.7%	99.4%	–	–	–	603 694
Surplus/(Deficit)	(39 245)	(21 303)	(60 548)	(22 053)		38 495	36.4%	56.2%				(54 068)
Transfers recognised - capital	50 968	19 091	70 058	66 491		(3 568)	94.9%	130.5%				45 734
Contributions recognised - capital & contributed assets	–	–	–	–		–	-	-				–
Surplus/(Deficit) after capital transfers & contributions	11 723	(2 213)	9 510	44 437		34 927	467.3%	379.1%				(8 334)
Share of surplus/ (deficit) of associate	–	–	–	–		–	-	-				–
Surplus/(Deficit) for the year	11 723	(2 213)	9 510	44 437		34 927	467.3%	379.1%				(8 334)
Capital expenditure & funds sources												
Capital expenditure												
Transfers recognised - capital	41 215	28 844	70 058	66 491		(3 568)	94.9%	161.3%				39 896
Public contributions & donations	–	–	–	–		–	-	-				5 837
Borrowing	19 982	23 229	43 211	24 975		(18 236)	57.8%	125.0%				20 401
Internally generated funds	29 150	(4 602)	24 548	16 153		(8 395)	65.8%	55.4%				7 843
Total sources of capital funds	90 347	47 470	137 817	107 618		(30 199)	78.1%	119.1%				73 978
Cash flows												
Net cash from (used) operating	75 441	11 687	87 128	122 488		35 360	140.6%	162.4%				–
Net cash from (used) investing	(51 647)	(55 470)	(107 117)	(91 657)		15 460	85.6%	177.5%				–
Net cash from (used) financing	(26 581)	51 100	24 519	25 498		979	104.0%	-95.9%				–
Cash/cash equivalents at the year end	62 873	103 272	70 190	121 989		51 799	173.8%	194.0%				65 660

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Statement of Budget Comparison (continued)

Material Variance Explanations 30 June 2013

Description	Budget 30 June 2013	Revenue/ Expenditure 30 June 2013	% Variance/ Variances greater than R50 000	Reasons for Material Deviations	Impact on Service Delivery
Revenue By Source					
Property rates	79 078 946	84 115 719.06	6%	Farm owners and certain government departments pay their property rates accounts on an annual basis	Positive
Property rates - penalties & collection charges	400 000	562 144.99	41%	Increase in non-payment of property rates more than anticipated	Positive
Service charges - water revenue	41 272 680	51 528 127.89	25%	Higher water consumption was incurred during as anticipated	Positive
Service charges - sanitation revenue	40 893 050	49 138 482.38	20%	Less indigent applications for 2012/2013 as anticipated	Positive
Service charges - other	-14 019 637	-20 895 262.92	49%	More departmental levies recognised as anticipated	Positive
Interest earned - external investments	4 500 000	5 696 890.96	27%	More external investments made as anticipated	Positive
Interest earned - outstanding debtors	1 555 500	2 309 188.51	48%	There has been an improvement and effeciency in the Debt Collection processes of the municipality	Positive
Fines	12 293 840	19 596 870.73	59%	A new Traffic Management System has been implemented with speed cameras in key areas within the municipal area	Positive
Licences and permits	3 101 290	2 822 656.94	-9%	Less people applied for drivers licences than anticipated	Balanced out through the increase on Fines income
Agency services	3 625 200	4 394 905.49	21%	More licence fees collected than anticipated leading to increased agency fees	Positive
Transfers recognised - operational	119 359 607	104 193 505.57	-13%	Under expenditure on housing projects as a result of Farm worker unrest	Negative
Transfers recognised - capital	70 058 435	66 490 582.86	-5%	Less capital grant funding received as anticipated	Services amended accordingly
Other revenue	7 244 210	11 425 391.37	58%	Fair value adjustments at year end on water stock, debtors and investment property	None
Gains on disposal of PPE	-	1 844 767.33	100%	Municipal auction was held in February 2013	Positive
Expenditure By Type					
Finance charges	32 665 025	25 261 052	-23%	Portion of loan taken up later as a result of under expenditure on capital project	None for the year under review
Other materials	42 299 855	45 473 089	8%	Urgent repairs	Positive
Contracted services	5 667 800	7 291 207	29%	Tender process for security services during the 2012/2013 financial year still assessed, security services were appointed on a monthly basis on quotations received	Process attended to by manage through an assessmen of the security portfolio to attend to value for money anc service delivery
Transfers and grants	200 000	27 600	-86%	Less grant awarded as anticipated	Services amended accordingly
Other expenditure	127 256 414	108 974 058	-14%	Grap 12 adjustments on housing top structures	None
Loss on disposal of PPE	588 005	1 112 753	89%	Transfer of municipal property to legal owners	none
Capital Expenditure					
De Dooms Sport Field development	1 150 000	142 750.35	1 007 250	Delays due to farm worker riots	None. Rolled over to 2013/14 financial year
De Dooms South of N1 Development (3291 erven)	25 934 887	24 916 768.01	1 018 119	Saving on cost of high mast lighting	None. Project completed
Industrial Substation - New perimeter fence concrete	1 700 000	1 624 932.54	75 067	Saving on construction	None. Project completed
Street Lighting 439 Avian park	1 312 710	715 111.55	597 598	Saving on construction	None. Project completed
High mast lighting Avian park	1 454 592	868 384.76	586 207	Saving on construction	None. Project completed
Electrification 439 Lots (DME)	1 084 600	914 162.37	170 438	Houses occupied by illegals. Connections to be done when sorted out	None. Rolled over to 2013/14 financial year
Electrification 242 Lots (DME)	715 400	258 907.06	456 493	Delivery of houses not realised. Problems with contractor	None. Rolled over to 2013/14 financial year
Zweletemba Sport Grounds : Upgrading - MIG/LDTF	335 739	-	335 739	Lottery funding not received	None. Rolled over to 2013/14 financial year
De Nova Town Development - Services	1 815 272	-	1 815 272	Housing project not yet approved by PAWC	None. Rolled over to 2013/14 financial year
De Nova Town Development - Fence	980 000	684 123.76	295 876	Saving on construction	None. Project completed
Upgrading: Worcester WwTW	4 850 000	3 269 720.90	1 580 279	Adverse weather conditions	None. Rolled over to 2013/14 financial year
New 66kV Substation	21 987 315	20 053 594.94	1 933 720	Delay in Escom connection, delivery of faulty equipment	None. Rolled over to 2013/14 financial year
Stettynskloof Supply Pipeline - Worcester	31 343 481	30 373 316.98	970 164	Grievance with appointment of contractor.High court ruling. Farm worker riots	None. Rolled over to 2013/14 financial year
Stettynskloof Supply Pipeline - Rawsonville	16 684 335	3 655 985.49	13 028 350	Late delivery of pipes	None. Rolled over to 2013/14 financial year
Security fencing	257 060	1 705.00	255 355	Lottery funding not received	None. Rolled over to 2013/14 financial year
Irrigation System	100 000		100 000	Problems with specifications for system	None. Rolled over to 2013/14 financial year
Hex River Sewer Spill containment	2 300 000	2 098 773.19	201 227	Saving on purchase of vehicle	None. Project completed
Equipment	500 000	361 679.75	138 320	Equipment not delivered in time	None. Rolled over to 2013/14 financial year
Sewer Connections	250 000	48 361.19	201 639	Fewer applications received	None. Services required was delivered
Electricity Connections	1 169 493	298 834.40	870 659	Fewer applications received	None. Services required was delivered
Water Connections	620 000	417 944.71	202 055	Fewer applications received	None. Services required was delivered
Electricity Network Extensions (Depending on Public Contr)	2 104 160	1 660 707.24	443 453	Fewer applications received	None. Services required was delivered
Alterations to reception area	100 000	8 200.00	91 800	Late start of project. Problems with building plan	None. Rolled over to 2013/14 financial year
Shadow centre Phase 2	800 000	653 776.75	146 223	Project completed for less than Grant received.	None. Project completed
Truck for Technical section	432 000	-	432 000	Late delivery of vehicle	None. Rolled over to 2013/14 financial year
Non- Motorised Transport	1 000 000	-	1 000 000	Funding received late from Dept. of Transport. Project could not be completed in financial year	None. Rolled over to 2013/14 financial year
Speed Calming: Speedhumps	500 000	344 005.81	155 994	delays in appointment of contractors	None. Rolled over to 2013/14 financial year

laterial Variance Explanations 30 June 2013

Description	Budget 30 June 2013	Revenue/ Expenditure 30 June 2013	% Variance/ Variances greater than R50 000	Reasons for Material Deviations	Impact on Service Delivery
Fire S: Off Road Pump :4 x 4:(Replace WM138)	650 000	222 671.35	427 329	Late delivery of vehicle	None. Rolled over to 2013/14 financial year
re Station Upgrade	450 000	17 095.61	432 904	Delays with building plans.Objection from unsuccessfull bidder	None. Rolled over to 2013/14 financial year
afeguarding of Assets (Store Inventories)	108 000	48 109.10	59 891	Cost of equipment less than anticipated	None. Project completed
blic Toilets	140 000	-	140 000	Insufficient funds for completion	Rolled over to 2013/14 financial year, with request for additional funding
ian Park Community Centre	500 000	-	500 000	Project not implemented	Funds re-allocated to other priorities in 2013/14

Veriments to Final Adjustment Budget (Reconciliation of Budget Summary)

otal Reveneu	
vestment revenue	The veriment amount of R 1 555 500 (Interest earned - outstanding debtors) is not include with Investment revenue on the statement of Budget and Actual but it is included in the other own revenue. The veriment between Interest revenue and other own revenue is Interest earned - outstanding debtors.
Other own revenue	
otal Expenditure	
mployee costs	The totals of the Final Budgeted amounts changed from the Final Adjustment Budget of 25 June 2013 because of virements that was approved by the Chief Financial Officer and it was done in line with the Approved Budget, Funds and Reserves policy.
Remuneration of councillors	
Debt impairment	
aterials and bulk purchases	
ther expenditure	
Cash flow	
ash/ Cash Equivalents at the year end.	Total Cash/Cash Equivalent amount changed due to short term investment balance of R 35 000 000 added to Cash.

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1 Presentation of Annual Financial Statements

Basis of Presentation

The annual financial statements have been prepared on an accrual basis of accounting and are in accordance with historical cost convention unless specified otherwise.

These annual financial statements have been prepared in accordance with the effective standards of Generally Recognised Accounting Practice (GRAP), issued by the Accounting Standards Board (ASB) in accordance with Section 122(3) of the Municipal Finance Management Act, (Act No 56 of 2003).

The standards are summarised as follows:

GRAP 1	Presentation of Financial Statements
GRAP 2	Cash Flow Statements
GRAP 3	Accounting Policies, Changes in Accounting Estimates and Errors
GRAP 4	The Effects of Changes in Foreign Exchange Rates
GRAP 5	Borrowing Costs
GRAP 6	Consolidated and Separate Financial Statements
GRAP 7	Investment in Associates
GRAP 8	Investment in Joint Ventures
GRAP 9	Revenue from Exchange Transactions
GRAP 10	Financial Reporting in Hyperinflationary Economies
GRAP 11	Construction Contracts
GRAP 12	Inventories
GRAP 13	Leases
GRAP 14	Events after the Reporting Date
GRAP 16	Inventory Property
GRAP 17	Property, Plant and Equipment
GRAP 19	Provisions, Contingent Liabilities and Contingent Assets
GRAP 21	Impairment of Non-Cash-Generating Assets
GRAP 23	Revenue from Non-Exchange Transactions (Taxes and Transfers)
GRAP 24	Presentation of Budget Information in Financial Statements
GRAP 26	Impairment of Cash-Generating Assets
GRAP 27	Agriculture
GRAP 100	Non-current Assets Held for Sale and Discontinued Operations
GRAP 102	Intangible Assets
GRAP 103	Heritage Assets
GRAP 104	Financial Instruments
IPSAS 20	Related Party Disclosure
IGRAP 1	Interpretation of GRAP: Applying the Probability Test on Initial Recognition of Exchange Revenue

Assets, liabilities, revenues and expenses have not been offset except when offsetting is required or permitted by a Standard of GRAP.

The accounting policies applied are consistent with those used to present the previous year's financial statements, unless explicitly stated otherwise. The details of any changes in accounting policies are explained in the relevant policy and notes to the financial statements.

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1 **Presentation of Annual Financial Statements (Continued)**

In terms of Directive 3: "Transitional Provisions for High Capacity Municipalities" issued by the Accounting Standards Board, the municipality has adopted the transitional provisions for the following GRAP Standards:

- GRAP 103 - Heritage assets

Presentation Currency

These annual financial statements are presented in South African Rand, which is the functional currency of the municipality.

Going Concern Assumption

These annual financial statements have been prepared on the assumption that the municipality will continue to operate as a going concern for at least the next 12 months.

Comparative Information

When the presentation or classification of items in the annual financial statements is amended, prior period comparative amounts are restated, unless a standard of GRAP does not require the restatement of comparative information. The nature and reason for the reclassification is disclosed. Where accounting errors have been identified in the current year, the correction is made retrospectively as far as is practicable, and the prior year comparatives are restated accordingly. Where there has been a change in accounting policy in the current year, the adjustment is made retrospectively as far as is practicable, and the prior year comparatives are restated accordingly.

The following GRAP standards have been issued but are not yet effective and have not been early adopted by the Municipality:

GRAP 18	**Segment Reporting** The objective of this Standard is to establish principles for reporting financial information by segments. Information to a large extent is already included in the appendices to the annual financial statements which do not form part of the audited financial statements.
GRAP 20	**Related Party Disclosures** The objective of this Standard is to ensure that a reporting entity's financial statements contain the disclosures necessary to draw attention to the possibility that its financial position and surplus or deficit may have been affected by the existence of related parties and by transactions and outstanding balances with such parties. Information to a large extent is already included in the notes to the annual financial statements.
GRAP 25	**Employee Benefits** The objective of this standard is to prescribe the accounting and disclosure for employee benefits. The Standard requires an entity to recognise a liability when an employee has provided service in exchange for employee benefits to be paid in the future and an expense when the entity consumes the economic benefits or service potential arising from service provided by an employee in exchange for employee benefits. Information to a large extent is already included in the notes to the annual financial statements.

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1 Presentation of Annual Financial Statements (continued)

GRAP 105	**Transfer of Functions Between Entities Under Common Control** The objective of this Standard is to establish accounting principles for the acquirer and transferor in a transfer of functions between entities under common control. No significant impact is expected as the municipality does not participate in such business transactions.
GRAP 106	**Transfer of Functions Between Entities Not Under Common Control** The objective of this Standard is to establish accounting principles for the acquirer in a transfer of functions between entities not under common control. No significant impact is expected as the municipality does not participate in such business transactions.
GRAP 107	**Mergers** The objective of this Standard is to establish accounting principles for the combined entity and combining entities in a merger. No significant impact is expected as the municipality does not participate in such business transactions.

These standards will not have a significant impact on the Municipality once implemented.

The principal accounting policies adopted in the preparation of these annual financial statements are set out below.

1.1 Significant judgements and sources of estimation uncertainty

In preparing the annual financial statements, management is required to make estimates and assumptions that affect the amounts represented in the annual financial statements and related disclosures. Use of available information and the application of judgement is inherent in the formation of estimates. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are insignificant to the annual financial statements are set out below:

Post Retirement Medical Obligations and Long Service Awards

The cost of post retirement medical obligations and long service awards are determined using actuarial valuations. The actuarial valuation involves making assumptions about discount rates, expected rates of return on assets, future salary increases, mortality rates and future pension increases. Due to the long-term nature of these plans, such estimates are subject to significant uncertainty.

Trade receivables and other receivables

The municipality assesses its trade receivables and other receivables for impairment at each reporting date. In determining whether an impairment deficit should be recorded in the surplus or deficit, the municipality makes judgements as to whether there is observable data indicating a measurable decrease in the estimated future cash flows from a financial asset.

The impairment for trade and other receivables is based on a historic payment ratio per consumer.

Fair value estimation of trade receivables and payables

The carrying value less impairment provision of trade receivables and payables are assumed to approximate their fair values. The fair value of financial liabilities for disclosure purposes is estimated by discounting the future contractual cash flows at current market interest rates.

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1.1 **Significant judgements and sources of estimation uncertainty (continue)**

Property, Plant and Equipment

The useful lives of property, plant and equipment are based on management's estimation. Infrastructure's useful lives are based on technical estimates of the practical useful lives for the different infrastructure types, given engineering technical knowledge of the infrastructure types and service requirements. For other assets and buildings management considers the impact of technology, availability of capital funding, service requirements and required return on assets to determine the optimum useful life expectation, where appropriate. The estimation of residual values of assets is also based on management's judgement whether the assets will be sold or used to the end of their useful lives, and in what condition they will be at that time.

Management referred to the following when making assumptions regarding useful lives and residual values of Property, Plant and Equipment:

- The useful life of movable assets was determined using the age of similar assets available for sale in the active market. Discussions with people within the specific industry were also held to determine useful lives.
- Local Government Industry Guides was used to assist with the deemed cost and useful life of infrastructure assets.
- The Municipality referred to buildings in other municipal areas to determine the useful life of buildings. The Municipality also consulted with engineers to support the useful life of buildings, with specific reference to the structural design of buildings.

Intangible Assets

The useful lives of intangible assets are based on management's estimation. Management considers the impact of technology, availability of capital funding, service requirements and required return on assets to determine the optimum useful life expectation, where appropriate.

Provision for Landfill Sites

The provision for rehabilitation of the landfill site is recognised as and when the environmental liability arises. The provision is calculated by a qualified environmental engineer. The provision represents the net present value of the expected future cash flows to rehabilitate the landfill site at year-end. To the extent that the obligations relate to an asset, it is capitalised as part of the cost of those assets. Any subsequent changes to an obligation that did not relate to the initial related asset are charged to the Statement of Financial Performance.

Provision for Staff leave

Staff leave is accrued to employees according to collective agreements. Provision is made for the full cost of accrued leave at reporting date. This provision will be realised as employees take leave or when employment is terminated.

Revenue Recognition - Fines

Accounting policy 1.15 on Revenue from Non-Exchange Transactions and Revenue from Exchange Transactions describes the conditions under which revenue will be recognised by management of the Municipality.

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Revenue Recognition - Fines (Continued)

In making their judgement, management considered the detailed criteria for the recognition of revenue as set out in GRAP 9: Revenue from Exchange Transactions and GRAP 23: Revenue from Non-Exchange Transactions). Revenue from the issuing of spot fines and summonses has been recognised on the accrual basis using estimates based on the historical payment ratio of fines issued.

1.2 Investment property

Initial recognition

Investment property includes property (land or a building, or part of a building, or both land and buildings held under a finance lease) held to earn rentals and/or for capital appreciation, rather than held to meet service delivery objectives, the production or supply of goods or services, or the sale of an asset in the ordinary course of operations. Property with a currently undetermined use, is also classified as investment property.

Investment property is initially recognised when future economic benefits or service potential are probable and the cost or fair value can be measured reliably.

At initial recognition, the municipality measures investment property at cost including transaction costs once it meets the definition of investment property. However, where an investment property was acquired through a non-exchange transaction (i.e. where it acquired the investment property for no or a nominal value), its cost is its fair value as at the date of acquisition.

The cost of self-constructed investment property is the cost at date of completion.

Transfers are made to or from investment property only when there is a change in use. For a transfer from investment property to owner occupied property (property, plant and equipment), the deemed cost for subsequent accounting is the fair value at the date of change in use. If owner occupied property becomes an investment property, the entity accounts for such property in accordance with the policy stated under property, plant and equipment up to the date of change in use.

Subsequent measurement - Fair Value Model

Investment property is measured using the fair value model. Under the fair value model, investment property is carried at its fair value at the reporting date. Any gain or deficit arising from a change in the fair value of the property is included in surplus or deficit for the year in which it arises.

Fair value is based on active market prices, adjusted, if necessary, for any difference in the nature, location or condition of the specific asset.The municipality used a valuation expert namely De Kock Lloyd to determine the fair value at the reporting date.

Derecognition

Investment property is derecognised when there is a disposal or no future economic benefits or service potential are to be derived from the property. All gains or losses, which result from the derecognition, are recognised in the Statement of Financial Performance.

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1.3 Property, plant and equipment

Initial recognition

Property, plant and equipment are tangible non-current assets (including infrastructure assets) that are held for use in the production or supply of goods or services, rental to others, or for administrative purposes, and are expected to be used during more than one year. Items of property, plant and equipment are initially recognised as assets when:

- it is probable that future economic benefits or service potential associated with the asset will flow to the entity, and
- the cost of fair value of the asset can be measured reliably

When significant components of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Major spare parts and servicing equipment qualify as property, plant and equipment when the municipality expects to use them during more than one period. Similarly, if the major spare parts and servicing equipment can be used only in connection with an item of property, plant and equipment, they are accounted for as property, plant and equipment.

Initial measurement

Items of property, plant and equipment are initially measured at cost at the acquisition date.

The cost of an item of property, plant and equipment is the purchase price and other costs attributable to bring the asset to the location and condition necessary for it to be capable of operating in the manner intended by the municipality. Trade discounts and rebates are deducted in arriving at the cost. The cost also includes the necessary costs of dismantling and removing the asset and restoring the site on which it is located.

Where an asset is acquired by the municipality for no or nominal consideration (i.e. a non-exchange transaction), the cost is deemed to be equal to the fair value of that asset on the date acquired.

Where an item of property, plant and equipment is acquired in exchange for a non-monetary asset or monetary assets, or a combination of monetary and non-monetary assets, the asset acquired is initially measured at fair value (the cost). If the acquired item's fair value was not determinable, it's deemed cost is the carrying amount of the asset(s) given up.

Subsequent measurement - Cost Model

Subsequent to initial recognition, items of property, plant and equipment are measured at cost less accumulated depreciation and impairment losses. Land is not depreciated as it is deemed to have an indefinite useful life.

Where the municipality replaces parts of an asset, it derecognises the part of the asset being replaced and capitalises the new component. Subsequent expenditure incurred on an asset is capitalised when it increases the capacity or future economic benefits associated with the asset.

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1.3 **Property, plant and equipment (Continued)**
Depreciation

Depreciation is calculated on the depreciable amount, using the straight-line method over the estimated useful lives of the assets and after taking into account the residual value (where applicable) of the asset. Components of assets that are significant in relation to the whole asset and that have different useful lives are depreciated separately. The annual depreciation rates are based on the following estimated average asset lives:

Item	Average useful life
Infrastructure	
- Roads and Paving	15 - 50 years
- Pedestrian Malls	20 years
- Electricity	15 - 75 years
- Water	15 - 75 years
- Sewerage	15 - 75 years
- Housing	50 - 100 years
- Landfill sites	5 - 30 years
- Cemeteries	25 - 50 years
Community	
- Buildings	10 - 100 years
- Recreational facilities	15 - 75 years
- Security	3 - 25 years
Other assets	
- Furniture and fixtures	5 - 20 years
- Specialised property, plant and equipment	5 - 20 years
- Office equipment	5 - 20 years
- Computer hardware	3 - 10 years
- Watercraft	5 years
- Other items of plant and equipment	3 - 20 years
- Bins and containers	5 - 15 years
- Library books	5 years
Transport assets	
- Other vehicles	5 - 30 years
- Specialist vehicles	10 - 30 years

The residual value, the useful life of an asset and the depreciation method is reviewed annually and any changes are recognised as a change in accounting estimate in the Statement of Financial Performance.

Impairment

Refer to accounting policy number 1.10

Derecognition

Items of property, plant and equipment are derecognised when the asset is disposed of or when there are no further economic benefits or service potential expected from the use of the asset. The gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying value and is recognised in the Statement of Financial Performance.

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1.4 Heritage Assets

Initial recognition

Heritage assets are assets that have a cultural, environmental, historical, natural, scientific, technological or artistic significance and are held indefinitely for the benefit of present and future generations.

A heritage asset shall be recognised as an asset if, and only if:

- it is probable that future economic benefits or service potential associated with the asset will flow to the entity, and
- the cost of fair value of the asset can be measured reliably

Initial measurement

An asset that has met the recognition requirement criteria for heritage assets shall be measured at its cost if such an asset has been acquired through an exchange transaction.

Where a heritage asset is acquired by the municipality for no or nominal consideration (i.e. a non-exchange transaction), the cost is deemed to be equal to the fair value of the asset on the date acquired.

Subsequent measurement - Cost Model

Heritage assets are not depreciated based on their nature, however the municipality assesses at each reporting date whether there is a need for impairment.

The class of heritage assets are carried at its cost less any accumulated impairment losses.

Impairment

Refer to accounting policy number 1.10

Derecognition

The carrying amount of a heritage asset is derecognised:

- on disposal, or
- when no future economic benefits or service potential are expected from its use or disposal.

The gain or loss arising from the derecognition of a heritage asset shall be determined as the difference between the net disposal proceeds, if any, and the carrying amount of the heritage asset. Such difference is recognised in surplus or deficit when the heritage asset is derecognised.

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1.5 **Intangible assets**

Initial recognition

An intangible asset is an identifiable non-monetary asset without physical substance. Examples include computer software, licences and development costs. The municipality recognises an intangible asset in its Statement of Financial Position only when it is probable that the expected future economic benefits or service potential that are attributable to the asset will flow to the municipality and the cost or fair value of the asset can be measured reliably. Intangible assets are initially recognised at cost.

Internally generated intangible assets are subject to strict recognition criteria before they are capitalised. Research expenditure is never capitalised, while development expenditure is only capitalised to the extent that:

- the municipality intends to complete the intangible asset for use or sale;
- it is technically feasible to complete the intangible asset;
- the municipality has the resources to complete the project;
- it is probable that the municipality will receive future economic benefits or service potential; and
- the municipality has the ability to measure reliably the expenditure during development

Where an intangible asset is acquired by the municipality for no or nominal consideration (i.e. a non-exchange transaction), the cost is deemed to be equal to the fair value of that asset on the date acquired.

Where an intangible asset is acquired in exchange for a non-monetary asset or monetary assets, or a combination of monetary and non-monetary assets, the asset acquired is initially measured at fair value (the cost). If the acquired item's fair value was not determinable, it's deemed cost is the carrying amount of the asset(s) given up.

Subsequent measurement - Cost Model

Intangible assets are subsequently carried at cost less accumulated amortisation and any accumulated impairment losses. The cost of an intangible asset is amortised over the useful life where that useful life is finite. Where the useful life is indefinite, the asset is not amortised but is subject to an annual impairment test.

Amortisation

Amortisation is charged so as to write off the cost or valuation of intangible assets over their estimated useful lives using the straight line method. The annual amortisation rates are based on the following estimated average useful lives:

Computer software: 3 - 5 years
Right of use of water: 100 years

The amortisation period and the amortisation method for an intangible asset with a finite useful life are reviewed at each reporting date and any changes are recognised as a change in accounting estimate in the Statement of Financial Performance.

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1.5 Intangible assets (Continued)

Impairment

Refer to accounting policy number 1.10

Derecognition

Intangible assets are derecognised when the asset is disposed of or when there are no further economic benefits or service potential expected from the use of the asset. The gain or deficit arising on the disposal or retirement of an intangible asset is determined as the difference between the sales proceeds and the carrying value and is recognised in the Statement of Financial Performance.

1.6 Financial instruments

Financial instruments recognised on the Statement of Financial Position include receivables (both from exchange transactions and non-exchange transactions), cash and cash equivalents, annuity loans and payables (both from exchange and non-exchange transactions).

Initial recognition

Financial instruments are recognised initially when the municipality becomes a party to the contractual provisions of the instruments. This is achieved through the application of trade date accounting.

Upon initial recognition the entity classifies financial instruments or their component parts as a financial liability, financial asset or residual interest in conformity with the substance of the contractual arrangement and to the extent that the instrument satisfies the definitions of a financial liability, a financial asset or a residual interest.

Initial measurement

When a financial instrument is recognised, an entity shall measure it at its fair value plus, in the case of a financial asset or a financial liability not subsequently measured at fair value, transaction costs that are directly attibutable to the acquisition or issue of the financial asset or financial liability.

Subsequent measurement

Subsequent to initial recognition, financial assets and financial liabilities are measured at fair value, amortised cost or cost. All financial assets and financial liabilities are measured after initial recognition using the following categories:

Fair value determination

The fair values of quoted investments are based on current bid prices. If the market for a financial asset is not active (and for unlisted securities), the municipality establishes fair value by using valuation techniques. These include the use of recent arm's length transactions, reference to other instruments that are substantially the same, discounted cash flow analysis, and option pricing models making maximum use of market inputs and relying as little as possible on entity-specific inputs.

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1.6 **Financial instruments (Continued)**
Impairment of financial assets

All financial assets measured at amortised cost, or cost, are subject to impairment review. The entity assesses at the end of each reporting period whether there is any objective evidence that a financial asset or group of financial assets is impaired.

Trade and other receivables

Consumer Debtors

Consumer debtors are recognised initially at cost and subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for impairment of consumer debtors is established when there is objective evidence that the municipality will not be able to collect all amounts due according to the original terms of the receivables. Significant financial difficulties of the debtor, probability that the debtor will enter bankruptcy or financial reorganisation, and default or delinquency in payments (more than 30 days overdue) are considered indicators that the trade receivable is impaired. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the original effective interest rate. The carrying amount of the asset is reduced through the use of an allowance account, and the amount of the deficit is recognised in the Statement of Financial Performance. When a consumer debtor is uncollectable, it is written off against the allowance account for consumer debtors. Subsequent recoveries of amounts previously written off are credited against the Statement of Financial Performance.

Housing selling schemes, Housing Personnel, Welfare, Recreational and Land sales

In respect of the above loans a provision for impairment is made on the same basis as the current portion included in Consumer debtors, being the payment rate.

Other debtors

Other debtors consist among others of various debtors and / or suspense accounts with debit balances such as Housing board subsidies, Government subsidies, Interest receivable, VAT, Recoverable expenses, Prepaid expenses, Insurance claims and various other debtors / suspense accounts with debit balances. These aforementioned debtors / suspense accounts are assessed individually for impairment to ensure that no objective evidence exists that these debtors are irrecoverable. Should an individual debtor or group of debtors and or suspense account be regarded as irrecoverable, a provision for impairment is made.

Cash and cash equivalents

Cash includes cash on hand and demand deposits, and other short-term highly liquid investments that are readily convertible into known amounts of cash that are held with registered banking institutions and are subject to an insignificant risk of changes in value. The municipality categorises cash and cash equivalents as financial assets: loans and receivables.

For the purpose of cash flow statement, cash and cash equivalents comprise cash on hand deposits held on call with banks and investments in financial instruments, net of bank overdrafts and excluding fixed deposits.

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1.6 **Financial instruments (Continued)**

Trade and other payables

Trade payables are initially measured at fair value plus transaction costs that are directly attributable to the acquisition and are subsequently measured at amortised cost using an effective interest rate, which is the initial carrying amount, less repayments, plus interest.

Borrowings (long term liabilities, consumer deposits)

The municipality measures all financial liabilities including trade and other payables, at amortised cost using the effective interest rate method. Financial liabilities include borrowings, other non-current liabilities (excluding provisions) and trade and other payables (excluding provisions). Interest-bearing external loans and bank overdrafts are recorded net of direct issue costs, Finance charges, including premiums payable, are accounted for on an accrual basis.

Derecognition of Financial Instruments

A financial asset is derecognised only when:

- the contractual rights to the cash flows from the financial asset expire, are settled or waived;
- the municipality transfers to another party substantially all of the risks and rewards of ownership of the financial asset; or

- the municipality, despite having retained some significant risks and rewards of ownership of the financial asset, has transferred control of the asset to another party and the other party has the practical ability to sell the asset in its entirety to an unrelated third party, and is able to exercise that ability unilaterally and without needing to impose additional restrictions on the transfer.

A financial liability is derecognised when the obligation is extinguished. Exchanges of debt instruments between a borrower and a lender are treated as the extinguishment of an existing liability and the recognition of a new financial liability. Where the terms of an existing financial liability are modified, it is also treated as the extinguishment of an existing liability and the recognition of a new liability.

1.7 **Leases**

Finance leases - lessee

Leases are classified as finance leases where substantially all the risks and rewards associated with ownership of an asset are transferred to the municipality. Transfer of ownership is not required to be recognised as a finance lease. Property, plant and equipment or intangible assets subject to finance lease agreements are initially recognised at the lower of the asset's fair value and the present value of the minimum lease payments. The corresponding liabilities are initially recognised at the inception of the lease and are measured as the sum of the mimimum lease payments due in terms of the lease agreement, discounted for the effect of interest. In discounting the lease payments, the municipality uses the interest rate that exactly discounts the lease payments to the fair value of the asset plus any direct costs incurred.

Subsequent to initial recognition, the leased assets are accounted for in accordance with the stated accounting policies applicable to property, plant and equipment or intangibles. The lease liability is reduced by the lease payments, which are allocated between the lease finance cost and the capital repayment using the effective interest rate method. Lease finance costs are expensed when incurred. The accounting policies relating to the derecognition of financial instruments are applied to lease payables.

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1.7 **Leases (Continued)**

Operating leases - lessee

Operating leases are those leases that do not fall within the scope of the above definition. Operating lease rentals are recognised on a straight-line basis over the term of the relevant lease. The difference between the straight-lined expenses and actual payments made will give rise to a liability. The Municipality shall recognise the aggregate benefit of incentives as a reduction of rental expense over the lease term, on a straight-line basis unless another systematic basis is representative of the time pattern of the lessee's benefit from the use of the leases asset.

Operating leases - lessor

Operating lease revenue is recognised on a straight-line basis over the term of the relevant lease. The difference between the straight-lined revenue and actual payments received will give rise to an asset. The Municipality shall recognise the aggregate cost of incentives as a reduction of rental revenue over the lease term, on a straight-line basis unless another systematic basis is representative of the time pattern over which the benefit of the leased asset is diminished.

1.8 **Inventories**

Initial recognition and measurement

Inventories comprise current assets held for sale, consumption or distribution during the ordinary course of business. Inventories are initially recognised at cost. Cost generally refers to the purchase price, plus non-recoverable taxes, transport costs and any other costs in bringing the inventories to their current location and condition. In general, the basis of allocating cost to inventory items is the weighted average method. Where inventory is acquired by the municipality for no or nominal consideration (i.e. a non-exchange transaction), the cost is deemed to be equal to the fair value of the item on the date acquired. Housing top Structures are carried at the lower of cost and current replacement cost.

Subsequent measurement

Inventories, consisting of consumable stores and finished goods, are valued at the lower of cost and net realisable value unless they are to be distributed at no or nominal charge, in which case they are measured at the lower of cost and current replacement cost. Net realisable value is the estimated selling price in the ordinary course of business, less applicable variable selling expenses. Redundant and slow-moving inventories are identified and written down in this way. Differences arising on the valuation of inventory are recognised in the Statement of Financial Performance in the year in which they arose. The amount of any reversal of any write-down of inventories arising from an increase in net realisable value or current replacement cost is recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

The basis of determining cost is the weighted-average method.

Derecognition

The carrying amount of inventories is recognised as an expense in the period that the inventory was sold, distributed, written off or consumed, unless that cost qualifies for capitalisation to the cost of another asset.

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1.9 Non-current assets held for sale

Initial recognition

Non-current assets and disposal groups are classified as held for sale if their carrying amount will be recovered through a sale transaction rather than through continuing use. This condition is regarded as met only when the sale is highly probable and the asset (or disposal group) is available for immediate sale in its present condition. Management must be committed to the state, which should be expected to qualify for recognition as a completed sale within one year from the date of classification.

Measurement

Non-current assets held for sale (or disposal group) are measured at the lower of its carrying amount and fair value less costs to sell.

A non-current asset is not depreciated (or amortised) while it is classified as held for sale, or while it is part of a disposal group classified as held for sale.

Interest and other expenses attibutable to the liabilities of a disposal group classified as held for sale are recognised in surplus or deficit.

Derecognition

Non-current assets and disposal groups held for sale are derecognised upon disposal of the item or where no further economic benefits or service potential is expected to flow from the asset or disposal group. Gains/losses that result from the derecognition of non-current assets or disposal groups held for sale are recognised in surplus/deficit in the period of the derecognition.

1.10 Impairment of Non-Financial Assets

Recognition

The municipality assesses at each reporting date whether there is an indication that an asset may be impaired. Where the carrying amount of an asset exceeds its recoverable amount (or recoverable service amount) in the case of non-cash-generating assets), the asset is considered impaired and is written down to its recoverable amount (or recoverable service amount).

Measurement

An asset's recoverable amount (or recoverable service amount) is the higher of an asset's or cash-generating unit's fair value less costs to sell and its value-in-use. This recoverable amount (or recoverable service amount) is determined for individual assets, unless those individual assets are part of a larger cash generating unit, in which case the recoverable amount (or recoverable service amount) is determined for the whole cash generating unit.

An asset is part of a cash generating unit where that asset does not generate cash inflows that are largely independent of those from other assets or group of assets.

In determining the recoverable amount (or recoverable service amount) of an asset the municipality evaluates the assets to determine whether the assets are cash generating assets or non-cash generating assets.

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1.10 Impairment of Non-Financial Assets (Continued)

For cash generating assets the value-in-use is determined as a function of the discounted future cash flows from the asset. In assessing value-in-use for cash generating assets, the estimated future cash flows are discounted to their present value using a discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs to sell, other fair value indicators are used.

Where the asset is a non-cash generating asset the value-in-use is determined through depreciated replacement cost, restoration cost approach or service units approach. The decision to the approach to use is dependent on the nature of the identified impairment.

Impairment losses of continuing operations are recognised in the Statement of Financial Performance in those expense categories consistent with the function of the impaired asset.

A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount since the last impairment loss was recognised. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised for the asset in prior years. Such reversal is recognised in the Statement of Financial Performance unless the asset is carried at a revalued amount, in which case the reversal is treated as a revaluation increase.

Impairment of specific non-financial assets

Property, Plant and Equipment

Where the carrying amount of an item of property, plant and equipment is greater than the estimated recoverable amount (or recoverable service amount), it is written down immediately to its recoverable amount (or recoverable service amount) and an impairment loss is charged to the Statement of Financial Performance.

Where the items of property, plant and equipment have been impaired, the carrying value is adjusted by the impairment loss, which is recognised as an expense in the Statement of Financial Performance in the period that the impairment is identified.

An impairment is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined had no impairment been recognised. A reversal of the impairment is recognised in the Statement of Financial Performance.

Heritage assets

Where the carrying amount of an item of heritage assets is greater than the estimated recoverable amount (or recoverable service amount), it is written down immediately to its recoverable amount (or recoverable service amount) and an impairment loss is charged to the Statement of Financial Performance.

Where items of heritage assets have been impaired, the carrying value is adjusted by the impairment loss, which is recognised as an expense in the Statement of Financial Performance in the period that the impairment is identified.

An impairment is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined had no impairment been recognised. A reversal of the impairment is recognised in the Statement of Financial Performance.

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Impairment of Non-Financial Assets (Continued)
Intangible assets

The entity tests intangible assets with finite useful lives for impairment where there is an indication that an asset may be impaired. An assessment of whether there is an indication of possible impairment is performed at each reporting date. Where the carrying amount of an item of an intangible asset is greater than the estimated recoverable amount (or recoverable service amount), it is written down immediately to its recoverable amount (or recoverable service amount) and an impairment loss is charged to the Statement of Financial Performance.

Irrespective of whether there is any indication of impairment, the municipality also tests intangible assets with an indefinite useful life or intangible assets not yet available for use for impairment annually by comparing its carrying amount with its recoverable amount. This impairment test is performed during the annual period and at the same time every period.

.11 Employee benefits

Short-term employee benefits

Short term employee benefits encompasses all those benefits that become payable in the short term (those payable within 12 months after the service is rendered, such as paid vacation leave and sick leave, bonuses, and non-monetary benefits such as medical care).

Short term employee benefits are recognised in the Statement of Financial Performance as services are rendered, except for non-accumulating benefits, which are recognised when the specific event occurs. These short term employee benefits are measured at their undiscounted costs in the period the employee renders the related service or the specific event occurs.

Defined contribution plans

The Municipality provides retirement contribution for its employees and councillors.

A defined contribution plan is a plan under which the municipality pays fixed contributions into a separate entity. The municipality has no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employees the benefits relating to service in the current or prior periods.

A defined benefit plan is a plan that is not a defined contribution plan, Typically defined benefit plans define an amount of benefit that an employee will receive after retirement, usually dependent on one or more factors such as age, years of service and compensation.

Defined benefit plans

The defined benefit plan of the municipality includes post retirement medical aid benefits and long service awards.

For defined benefit plans the cost of providing the benefits is determined using the projected credit method. Actuarial valuations are conducted on an annual basis by independent actuaries separately for each benefit to determine the obligation.

To the extent that, at the beginning of the financial period, any cumulative unrecognised actuarial gain or deficit exceeds ten percent of the greater of the present value of the projected benefit obligation and the fair value of the plan assets (the corridor), that portion is recognised in the Statement of Financial Performance over the expected average remaining service lives of participating employees. Actuarial gains or losses within the corridor are not recognised.

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1.11 Employee benefits (continued)

Gains or losses on the curtailment or settlement of a defined benefit plan is recognised when the municipality is demonstrably committed to curtailment or settlement.

When it is virtually certain that another party will reimburse some or all of the expenditure required to settle a defined benefit obligation, the right to reimbursement is recognised as a separate asset. The asset is measured at fair value. In all other respects, the asset is treated in the same way as plan assets. In the Statement of Financial Performance, the expense relating to a defined benefit plan is presented as the net of the amount recognised for a reimbursement.

The amount recognised in the Statement of Financial Position represents the present value of the defined benefit obligation as adjusted for unrecognised actuarial gains and losses and unrecognised past service costs, and reduces by the fair value of plan assets.

Any asset is limited to unrecognised actuarial losses, plus the present value of available refunds and reduction in future contributions to the plan.

1.12 Government grants, transfers and donations

Grants, transfers and donations received or receivable are recognised when the resources that have been transferred meet the criteria for recognition as an asset. A corresponding liability is raised to the extent that the grant, transfer or donation is conditional. The liability is transferred to revenue as and when the conditions attached to the grant are met. Grants without any conditions attached are recognised as revenue when the asset is recognised.

1.13 Unspent Conditional Government Grants and Receipts

Conditional government grants are subject to specific conditions. If these specific conditions are not met, the monies received are repayable.

Unspent conditional grants are financial liabilities that are separately reflected on the Statement of Financial Position. They represent unspent government grant, subsidies and contributions from the public.

1.14 Provisions

Provisions are recognised when the Municipality has a present legal or constructive obligation as a result of past events, it it possible that an outflow of resource embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate of the provision can be made. Provisions are reviewed at reporting date and adjusted to reflect the current best estimate of future outflows of resources. Where the effect is material, non-current provisions are discounted to their present value using a pre-tax discount rate that reflects the market's current assessment of the time value of money, adjusted for risks specific to the liability (for example in the case of obligations for the rehabilitation of land).

The municipality does not recognise a contingent liability or contingent asset. A contingent liability is disclosed unless the possibility of an outflow of resources embodying economic benefits is remote. A contingent asset is disclosed where an inflow of economic benefits is possible.

Future events that may affect the amount required to settle an obligation are reflected in the amount of a provision where there is sufficient objective evidence that they will occur. Gains from the expected disposal of assets are not taken into account in measuring a provision. Provisions are not recognised for future operating losses. The present obligation under an onerous contract is recognised and measured as a provision.

If it no longer probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation, the provision shall be derecognised.

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1.15 Revenue recognition

Revenue is derived from a variety of sources that include rates levied, grants from other tiers of government and revenue from trading activities and other services provided.

Each type of revenue is recognised upon the satisfaction of the recognition criteria as stipulated in the framework for the preparation and presentation of financial statements (GRAP 1), being, when it is probable that future economic benefits or service potential will flow to the municipality and the amount of revenue can be measured reliably.

Where revenue and the underlying asset (receivable) has already been recognised based on the information available at the time of the transaction and subsequently uncertainty arises as to the recoverability of the receivable, an impairment loss, is created and the provision is set off against the receivables.

Revenue from Exchange Transactions

Revenue from exchange transactions refers to revenue that accrued to the municipality directly in return for services rendered/goods sold, the value of which approximates the consideration received or receivable, excluding indirect taxes, rebates and discounts.

Service charges relating to electricity and water are based on consumption and basic charge as per Council resolution. Meters are read on a monthly basis and are recognised as revenue when invoiced. Provisional estimates of consumption are made monthly when meter readings have not been performed. The provisional estimates of consumption are recognized as revenue when invoiced or accrued to the municipality. Adjustments to provisional estimates of consumption are made in the invoicing period in which meters have been read. These adjustments are recognized as revenue in the invoicing period.

Revenue from the sale of electricity prepaid cards is recognised when all the following conditions have been satisfied:

- The municipality has transferred to the buyer the significant risks and rewards of ownership of the goods.
- The municipality retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold.
- The amount of revenue can be measured reliably.
- It is probable that the economic benefits or service potential associated with the transaction will flow to the municipality.
- The costs incurred or to be incurred in respect of the transaction can be measured reliably.

Service charges relating to refuse removal are recognised on a monthly basis in arrears by applying the approved tariff to each property that has improvements. Tariffs are determined per category of property usage and are levied monthly based on the number of refuse containers on each property, regardless of whether or not all containers are emptied during the month.

Service charges from sewerage and sanitation are based on consumption, using the tariffs approved from Council and are levied monthly.

Interest revenue is recognised on a time-proportion basis.

Revenue from the rental of facilities and equipment is recognised on a straight-line basis over the term of the lease agreement.

Revenue from Exchange Transactions (Continued)

Revenue arising from the application of the approved tariffs of charges is recognised when the relevant services is rendered by applying the relevant gazetted tariff. This includes the issuing of licenses and permits.

Income from agency services is recognised on a monthly basis once the income collected on behalf of agents has been quantified. The income recognised is in terms of the agency agreement.

Finance income from the sale of housing by way of instalment sales agreements or finance leases is recognised on a time proportion basis.

Revenue from the sale of goods is recognised when substantially all the risks and rewards in those goods are passed to the consumer.

Revenue from the public contributions is recognised when all conditions associated with the contribution have been met or where the contribution is to finance property, plant and equipment, when such items of property, plant and equipment is brought into use. Where public contributions have been received but the municipality has not met the condition, a liability is recognised.

Revenue from Non-exchange Transactions

Revenue from non-exchange transactions refers to transactions where the municipality received revenue without directly giving approximately equal value in exchange. Revenue from non-exchange transactions is generally recognised to the extent that the related receipt or receivable qualifies for recognition as an asset and there is no liability to repay the amount.

Revenue from property rates is recognised when the legal entitlement to this revenue arises. Collection charges are recognised when such amounts are legally enforceable. Penalty interest on unpaid rates is recognised on a time proportion basis with reference to the principal amount receivable and effective interest rate applicable.

Fines constitute both spot fines and summonses. Revenue from spot fines and summonses is recognised as revenue when the receivable meets the definition of an asset and satisfies the criteria for recognition as an asset. Assets arising from fines are measured at the best estimate of the inflow of resources the municipality.

When an estimate can be made for the revenue amount that is expected to be collected from spot fines based on past experience of amounts collected, this is recognised as revenue. Where a reliable estimate cannot be made, revenue from spot fines is recognised when paid by the offender. Revenue from the issuing of summonses is only recognised when notified by the public prosecutor of the amount actually collected.

Revenue from public contributions and donations is recognised when all conditions associated with the contribution have been met or where the contribution is to finance property, plant and equipment, when such items of property, plant and equipment qualifies for recognition and first becomes available for use by the municipality. Where public contributions have been received but the municipality has not met the related conditions, it is recognised as an unspent public contribution (liability).

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Revenue from Non-exchange Transactions (Continued)

Revenue from the recovery of unauthorized, irregular, fruitless and wasteful expenditure is based on legislated procedures, including those set out in the Municipal Finance Management Act (Act No.56 of 2003) and is recognised when the recovery thereof from the responsible councillors or officials is virtually certain.

Revenue is measured at the fair value of the consideration received of receivable.

When, as a result of a non-exchange transaction, a municipality recognises an asset, it also recognises revenue equivalent to the amount of the asset measured at its fair value as at the date of acquisition, unless it is also required to recognise a liability. Where a liability is required to be recognised it will be measured as the best estimate of the amount required to settle the present obligation at the reporting date, and the amount of the increase in net assets, if any, recognised as revenue. When a liability is subsequently reduced, because the taxable event occurs or a condition is satisfied, the amount of the reduction in the liability will be recognised as revenue.

All unclaimed deposits are initially recognised as a liability until 12 months expires, when all unclaimed deposits into the Municipality's bank account will be treated as revenue as historical patters have indicated that minimal unidentified deposits are reclaimed after a period of twelve months. This assessment is performed annually at 30 June. Therefore, the substance of these transactions indicate that even though the prescription period for unclaimed monies is legally three years, it is reasonable to recognise all unclaimed monies older than twelve months as revenue. Although unclaimed deposits are recognised as revenue after 12 months, the Municipality still keeps record of these unclaimed deposits of three years in the event that a party should submit a claim after 12 months.

1.16 Borrowing costs

Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets are capitalised to the cost of that asset unless it is inappropriate to do so. It is considered inappropriate to capitalise borrowing costs where the link between the funds borrowed and the capital asset acquired cannot be adequately established. In such cases, the municipality will expense those borrowing costs related to a qualifying asset directly to the statement of financial performance. The municipality ceases the capitalisation of borrowing costs when substantially all the activities to prepare the asset for its intended use or sale are complete. Borrowing costs incurred other than on qualifying assets are recognised as an expense in the statement of financial performance when incurred.

1.17 Unauthorised expenditure

Unauthorised expenditure is expenditure that has not been budgeted, expenditure that is not in terms of the conditions of an allocation received from another sphere of government, municipality or organ of state and expenditure in the form of a grant that is not permitted in terms of the Municipal Finance Management Act (Act No.56 of 2003). Unauthorised expenditure is accounted for as an expense (measured at actual cost incurred) in the Statement of Financial Performance and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.

1.18 Fruitless and wasteful expenditure

Fruitless expenditure means expenditure that was made in vain and would have been avoided had reasonable care been exercised. All expenditure relating to fruitless and wasteful expenditure is recognised as an expense (measured at actual cost incurred) in the Statement of Financial Performance in the year that the expenditure was incurred. The expenditure is classified in accordance with the nature of the expense, and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.

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1.19 Irregular expenditure

Irregular expenditure is expenditure that is contrary to the Municipal Finance Management Act (Act No.56 of 2003), the Municipal Systems Act (Act No.32 of 2000), the Public Office Bearers Act (Act No. 20 of 1998) or is in contravention of the Municipality's Supply Chain Management Policy. Irregular expenditure excludes unauthorised expenditure. Irregular expenditure is accounted for as expenditure (measured at actual cost incurred) in the Statement of Financial Performance and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.

1.20 Housing development fund

The Housing Development Fund was established in terms of the Housing Act, (Act No. 107 of 1997).

Sections 15(5) and 16 of the Housing Act, which came into effect on 1 April 1998, required the Entity to maintain a separate housing operating account. This legislated separate operating account is known as the Housing Development Fund and is fully cash-backed.

In terms of section 14(4)(d)(ii)(aa), read with inter alia section 16(2), the Housing Act required that the net proceeds of any letting, sale or alienation of property, previously financed from government housing funds, to be paid into a separate operating account, and be utilised by the Entity for housing development in accordance with the National Housing Policy.

1.21 Grants in-aid

Council annually awards grants to individuals and organisations based on merit. When making these transfers, Council does not :

- Receive any goods or services directly in return, as would be expected in a purchase or sale transaction
- Expect to be repaid in future; or
- Expect a financial return, as would be expected from an investment.

These transfers are recognised in the annual financial statements as expenses in the period that the events giving rise to the transfer occurred.

1.22 Value Added Tax

The Council accounts for Value Added Tax on the cash basis.

1.23 Related Parties

Parties are considered to be related if one party has the ability to control the other party or exercise significant influence over the other party in making financial and operating decisions or if the related party entity and another entity are subject to common control.

Related parties include:

- Entities that directly, or indirectly through one or more intermediaries, control, or are controlled by the reporting entity;
- Individuals owning, directly or indirectly, an interest in the reporting entity that gives them significant influence over the entity, and close members of the family of any such individual;
- Key management personnel, and close members of the family of key management personnel; and
- Entities in which a substantial ownership interest is held, directly or indirectly, by any person described in the 2nd and 3rd bullet, or over which such a person is able to exercise significant influence.

Key management personnel include:

- All directors or members of the governing body of the entity, being the Executive Mayor, Deputy Mayor, Speaker and members of the Mayoral Committee.
- Other persons having the authority and responsibility for planning, directing and controlling the activities of the reporting entity being the Municipal Manager, Chief Financial Officer and all other managers reporting directly to the Municipal Manager or as designated by the Municipal Manager.

1.23 Contingent Liabilities

A contingent liability is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity. A contingent liability could also be a present obligation that arises from past events, but is not recognised because it is not probable that an outflow of resources embodying economic benefits will be required to the obligation or the amount of the obligation cannot be measured with sufficient reliability.

Management judgement is required when recognising and measuring contingent liabilities.

1.24 Presentation of Budget Information

The annual budget figures have been presented in accordance with the GRAP reporting framework. A separate statement of comparison of budget and actual amounts, which forms part of the annual financial statements have been prepared. The comparison of budget and actual amount will be presented on the same accounting basis, same classification basis and for the same entity and period as for the approved budget. The budget of the municipality is taken for a stakeholder consultative process and upon approval, the approved budget is made publicly available.

Material differences in terms of the basis, timing or entity have been disclosed in the notes to the annual financial statements.

The most recent approved budget by Council is the final budget for the purpose of comparison with the actual amounts. A variance of more than 5% between the budgeted and actual is considered material.

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2. Investment property

	2013		2012 (Restated)	
	Cost Valuation	Carrying Value	Cost Valuation	Carrying Value
Investment property	9 882 100	9 882 100	9 053 400	9 053 400

Reconciliation of investment property - 2013

	Carrying Value	Disposals	Transfers	Fair value adjustment	Closing Carrying Value
Investment property	9 053 400	(2 219 000)	1 252 302	1 795 398	9 882 100

Reconciliation of investment property - 2012 (Restated)

	Carrying Value	Disposals	Transfers	Fair value adjustment	Closing Carrying Value
Investment property	8 356 300	-	-	697 100	9 053 400

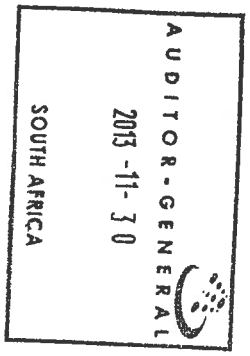
Other disclosures

Details of property

A register containing the information required by section 63 of the Municipal Finance Management Act is available for inspection at the registered office of the municipality.

Details of valuation

The effective date of the revaluations was 30 June 2013. Revaluations were performed by an independent valuer, Mr Lloyd, of De Kock Lloyd Eiendoms waardeerder. De Kock Lloyd Eiendoms Waardeerder is not connected to the municipality and has recent experience in the location and category of the investment property being valued.



3. Property, plant and equipment

	2013			2012		
	Cost / Valuation	Accumulated depreciation	Carrying Value	Cost / Valuation	Accumulated depreciation	Carrying Value
Land	244 354 458	-	244 354 458	250 216 839	-	250 216 839
Buildings	252 431 284	(153 841 484)	98 589 800	253 163 539	(149 407 239)	103 756 300
Infrastructure	2 183 490 937	(744 343 148)	1 439 147 790	2 080 793 121	(688 689 500)	1 392 103 620
Other property, plant and equipment	47 912 384	(24 336 734)	23 575 650	45 092 684	(19 430 741)	25 661 943
Total	2 728 189 065	(922 521 366)	1 805 667 699	2 629 266 182	(857 527 480)	1 771 738 702

Reconciliation of property, plant and equipment - 2013

	Carrying Value	Additions	Disposal	Transfers	Impairment loss	Depreciation	Closing Carrying Value
Land	250 216 839	-	(487 381)	(5 375 000)	-	-	244 354 458
Buildings	103 756 300	1 809 452	(20 988)	(2 328 204)	-	(4 626 761)	98 589 800
Infrastructure	1 392 103 620	101 102 904	145 639	1 538 325	-	(55 742 699)	1 439 147 790
Other property, plant and equipment	25 661 943	4 182 893	(395 175)	(523 394)	(15 769)	(5 334 849)	23 575 650
	1 771 738 702	107 095 250	(757 905)	(6 688 273)	(15 769)	(65 704 309)	1 805 667 699

Reconcliliation of property, plant and equipment - 2012

	Carrying Value	Additions	Disposal	Transfers	Impairment loss	Depreciation	Restated Closing Carrying Value
Land	250 348 726	-	(131 886)	-	-	-	250 216 839
Buildings	109 076 447	666 563	(34 704)	-	-	(5 952 007)	103 756 300
Infrastructure	1 380 781 198	61 959 757	(17 907)	2 041 758	(25 641)	(52 635 544)	1 392 103 620
Other property, plant and equipment	22 312 554	11 194 286	(106 555)	(2 086 570)	(49 676)	(5 602 099)	25 661 943
	1 762 518 925	73 820 606	(291 053)	(44 812)	(75 317)	(64 189 650)	1 771 738 702

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3. Property, plant and equipment (continued)

Change In accounting estimate

A review of useful lives was done on assets. During the review certain infrastructure and other property plant and equipment with Rnil book values and nil remaining lives were identified. The entity's management considered how to account for the change in the estimated useful lives. The effect of a change in accounting estimate is required to be recogised prospectively by including it in surplus or deficit in the period of the change, if the change affects that period only; or the period of the change in future periods, if the change affects both. Management concluded that it should apply the change in estimate prospectively from the start of 2013 and therefore the depreciation charge was applied prospectively from 1 July 2012 over the remaining useful life of these assets. The effect of the change in accounting estimate is further disclosed in note 52.

Prior period error

A review of useful lives was done on assets. During the review of useful lives certain buildings and recreational facilities with inappropriate useful lives were identified resulting in these assets being fully depreciated over a shorter useful life but still in use. This constitutes a prior period error and was corrected retrospectively in accordance with GRAP 3. The effect of the prior period error is further disclosed in note 42

Other Information

A register containing the information required by section 63 of the Municipal Finance Management Act is available for inspection at the registered office of the municipality .
Refer to Appendix B for more detail on property, plant and equipment.
The total cost of fully depreciated assets still in use amounts to R6 549 239. These are items that do not have an active market and remaining live, and cannot be sold when it is no longer in use.

4. Intangible assets

	2013			2012		
	Cost/ Valuation	Accumulated amortisation	Carrying Value	Cost/ Valuation	Accumulated amortisation	Carrying Value
Computer software	1 838 537	(963 240)	875 297	1 315 336	(786 625)	528 712
Right of use of water	4 275 264	(213 880)	4 061 383	4 275 264	(171 011)	4 104 253
Total	6 113 800	(1 177 120)	4 936 681	5 590 600	(957 636)	4 632 965

Reconcillation of intangible assets - 2013

	Carrying Value	Additions	Disposals	Impairment loss	Transfers	Amortisation	Closing Carrying Value
Computer software	528 712	523 201	-	-	-	(176 616)	875 297
Right of use of water	4 104 253	-	-	-	-	(42 869)	4 061 384
	4 632 965	523 201	-	-	-	(219 485)	4 936 681

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4. Intangible assets (continued)

Reconciliation of intangible assets - 2012

	Carrying Value	Additions	Disposals	Impairment loss	Transfers	Amortisation	Closing Carrying Value
Computer software	483 172	156 927	-	-	-	(111 387)	528 712
Right of use of water	4 147 006	-	-	-	-	(42 753)	4 104 253
	4 630 178	156 927	-	-	-	(154 140)	4 632 965

5. Heritage assets

	2013			2012		
	Cost / Valuation	Accumulated impairment losses	Carrying Value	Cost / Valuation	Accumulated Impairment losses	Carrying Value
Books - Africana and other	238 705	-	238 705	238 705	-	238 705
Work of Art	10 784 100	-	10 784 100	10 784 100	-	10 784 100
Culturally Significant Buildings	1 851 000	-	1 851 000	390 000	-	390 000
Land Historic or Specific	4 409 167	-	4 409 167	-	-	-
Total	17 282 972	-	17 282 972	11 412 805	-	11 412 805

Reconciliation of heritage assets - 2013

	Carrying Value	Additions	Disposal	Transfers	Impairment loss	Closing Carrying Value
Books - Africana and other	238 705	-	-	-	-	238 705
Work of Art	10 784 100	-	-	-	-	10 784 100
Culturally Significant Buildings	390 000	-	-	1 461 000	-	1 851 000
Land Historic or Specific	-	-	-	4 409 167	-	4 409 167
	11 412 805	-	-	5 870 167	-	17 282 972

Reconciliation of heritage assets - 2012

	Carrying Value	Additions	Disposal	Transfers	Impairment loss	Closing Carrying Value
Books - Africana and other	238 705	-	-	-	-	238 705
Work of Art	10 784 100	-	-	-	-	10 784 100
Culturally Significant Buildings	390 000	-	-	-	-	390 000
Land Historic or Specific	-	-	-	-	-	-
	11 412 805	-	-	-	-	11 412 805

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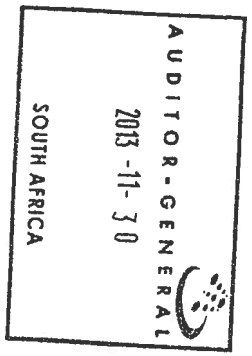
Directive 3 - Transitional Provisions for High Capacity Municipalities

GRAP 103 - Heritage assets

The municipality opted to take advantage of the transitional provisions as contained in Directive 3 of the Accounting Standards Board, issued in May 2010. The municipality identified its heritage assets during the current period but did not measure all its heritage assets. The municipality is currently in the process of measuring its heritage assets in terms of GRAP 103 and it is expected that this process will be completed for inclusion in the 2015 financial statements.

Other Information

A register containing the information required by section 63 of the Municipal Finance Management Act is available for inspection at the registered office of the municipality .



Notes to the Financial Statements

Figures In Rands	2013	2012 (restated)
6. Investments		
Loans and receivables		
Other fixed deposits	30 000 000	35 000 000
	30 000 000	35 000 000
Short-term portion of Investments	30 000 000	35 000 000
	30 000 000	35 000 000
Short term fixed deposits are made with various banks for a period from 1 - 12 months. The interest rate earned vary between 4.95% and 6.20%. Investments are classified as current		
7. Long term receivables		
Housing selling scheme		
Housing selling scheme	1 005 644	1 264 329
Less: Provision for impairment	(300 431)	(348 732)
	705 213	915 597
Welfare loans		
Welfare	2 245 809	2 403 836
Less: Provision for impairment	(2 243 541)	(2 403 836)
	2 268	-
Housing personnel		
Housing personnel	969 071	1 081 812
Less: Provision for impairment	-	-
	969 071	1 081 812
Arrangements		
Arrangements	18 045 035	23 053 481
Less: Provision for impairment	(15 267 323)	(21 545 118)
	2 777 711	1 508 363
Less: Current Portion transferred to current receivables		
Housing selling schemes	(243 645)	(217 204)
Housing personnel loans	(70 261)	(69 157)
Welfare loans	(159 614)	(158 027)
Recreational	-	-
Land sales	-	-
Arrangements	(3 769 054)	(5 481 933)
	(4 242 574)	(5 926 320)

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7. Long term receivables (continued)

Less: Provision for bad debt for short term portion of long term receivables		
Housing selling schemes	(72 788)	(59 910)
Welfare	(159 453)	(158 027)
Arrangements	(3 188 875)	(5 123 256)
	(3 421 115)	(5 341 192)
Long term receivables - Net		
Long term receivables - Non-current portion	3 632 804	2 920 644
Long term receivables - Current portion	821 459	585 128
	4 454 263	3 505 773

Housing Selling Scheme Loans

Housing loans are granted to qualifying individuals in terms of the provincial administration's housing programme. These loans attract interest of prime plus 1 % per annum and are repayable over a maximum period of 30 years.

Welfare Loans

Welfare loans are granted to qualifying organisations in terms of the provincial administrator's housing programme. These loans attract interest at prime plus 1% per annum and are repayable over a maximum period of 30 years.

Housing Loans - Personnel

Housing loans were granted to personnel and attract interest at between 7.5% and 15% per annum and are repayable over periods not exceeding 30 years.

Arrangements

The arrangements consist of consumer debtors with whom the council has negotiated repayment terms. These arrangements attract no interest and the repayment periods varies between 15 and 30 years.

As of 30 June 2013, long term debtors of R 3,632,804 (2012: R 2,920,644) were past due but not impaired. The ageing of these long term receivables are more than 365 days as long term debtors are classified as non-current assets in the financial statements.

As of 30 June 2013, long term receivables of R 14,390,179 (2012: R 18,956,493) were impaired. The individually impaired receivables mainly relate to those debtors who have agreements with the municipality to pay their debt over a long period. The ageing of these individually impaired receivables is more than 365 days based on the nature of long term receivables.

8. Inventories

Consumable stores	6 815 877	5 946 672
Water (at fair value)	374 256	333 089
Housing Development projects	20 355 704	11 775 400
	27 545 837	18 055 161

Inventories expenses for the year amounted to R12,909,810, as disclosed in note 28 - As included in General expenses.

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Figures In Rands	2013	2012 (restated)
9. Other receivables from non-exchange transactions		
Housing board subsidies	422 643	422 643
Prepaid expenses	165 756	80 692
Interest receivable	323 000	629 425
Government subsidies	3 904 203	584 805
Recoverable expenses	1 910 972	124 056
Other debtors	2 024 517	1 820 246
Debtor: Fraud	377 620	377 620
Debtors: Traffic fines	6 808 877	876 437
PAYE: Personnel	931 731	931 731
Loans granted	358 557	338 882
Debtor: Traffic revenue	59 671	59 671
Lease asset	-	31 650
Less: Provision for impairment	(354 128)	(338 001)
	16 933 419	5 939 857
Trade and other receivables impaired		
As of 30 June 2013 other receivables of R 354,128 (2012 R 338,001) were impaired and provided for.		
Reconciliation of provision for impairment of trade and other receivables		
Opening Balance	338 001	321 098
Increase/(decrease) in provision for the year	16 127	16 903
	354 128	338 001
10. VAT Receivable		
South African Revenue Service	5 418 610	4 404 682
11. Consumer debtors from exchange and non-exchange transactions		
Gross balances		
Rates	15 322 578	9 958 005
Electricity	37 882 696	34 359 768
Water	14 071 771	10 987 498
Sundries	3 658 059	4 609 668
Sewerage	11 949 594	7 703 052
Refuse	7 678 024	5 238 083
Availability charges	3 076 545	2 461 306
Housing Selling schemes	2 230 238	1 272 798
Housing rental	6 334 096	4 187 918
	102 203 601	80 778 096

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Figures In Rands	2013	2012 (restated)
11. Consumer debtors from exchange and non-exchange transactions (continued)		
Less: Provision for impairment		
Rates	(6 590 458)	(2 035 673)
Electricity	(3 349 025)	(2 161 958)
Water	(3 570 297)	(1 578 451)
Sundries	(1 578 217)	(2 157 171)
Sewerage	(4 584 403)	(1 652 575)
Refuse	(2 716 169)	(825 828)
Availability charges	(2 436 738)	(1 875 141)
Housing Selling schemes	(670 371)	-
Housing rental	(3 138 547)	(1 587 921)
	(28 634 225)	(13 874 718)
Net balance		
Rates	8 732 120	7 922 332
Electricity	34 533 671	32 197 810
Water	10 501 474	9 409 047
Sundries	2 079 842	2 452 497
Sewerage	7 365 191	6 050 477
Refuse	4 961 855	4 412 254
Availability charges	639 807	586 165
Housing selling schemes	1 559 867	1 272 798
Housing rental	3 195 549	2 599 997
	73 569 376	66 903 378
Total Consumer Debtors from Non-Exchange transactions	8 732 120	7 922 332
Total Consumer Debtors from Exchange transactions	64 837 256	58 981 046
Total Net Consumer Debtors	73 569 376	66 903 378
Rates (Non-Exchange)		
Current (0 -30 days)	3 876 166	2 002 178
31 - 60 days	529 305	238 574
61 - 90 days	320 497	132 761
91 - 120 days	230 465	96 906
121 - 365 days	6 276 231	1 991 782
Arrangements	4 089 913	5 495 804
Less: Provision for impairment	(6 590 458)	(2 035 673)
	8 732 119	7 922 332
Electricity (Exchange)		
Current (0 -30 days)	32 436 483	29 976 202
31 - 60 days	340 574	264 710
61 - 90 days	141 995	107 640
91 - 120 days	86 413	77 961
121 - 365 days	3 626 905	1 924 297
Arrangements	1 250 326	2 008 957
Less: Provision for impairment	(3 349 025)	(2 161 958)
	34 533 671	32 197 809
Water (Exchange)		
Current (0 -30 days)	6 271 814	2 918 330
31 -60 days	309 129	628 621
61 - 90 days	278 532	390 140
91 - 120 days	169 328	356 349
121 - 365 days	2 585 482	913 141
Arrangements	4 457 486	5 780 916
Less: Provision for impairment	(3 570 297)	(1 578 451)
	10 501 474	9 409 046

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Figures In Rands	2013	2012 (restated)
11. Consumer debtors from exchange and non-exchange transactions (continued)		
Sundries (Exchange)		
Current (0 -30 days)	1 264 086	1 671 182
31 - 60 days	27 480	112 100
61 - 90 days	54 786	61 127
91 - 120 days	113 174	98 588
121 - 365 days	1 547 822	1 713 639
Arrangements	650 712	953 032
Less: Provision for impairment	(1 578 217)	(2 157 171)
	2 079 842	2 452 497
Sewerage (Exchange)		
Current (0 -30 days)	1 636 916	1 304 642
31 - 60 days	312 462	462 231
61 - 90 days	218 737	340 641
91 - 120 days	189 408	232 463
121 - 365 days	3 983 906	510 993
Arrangements	5 608 166	4 852 081
Less: Provision for impairment	(4 584 403)	(1 652 575)
	7 365 192	6 050 476
Refuse (Exchange)		
Current (0 -30 days)	680 349	1 656 833
31 - 60 days	132 962	364 796
61 - 90 days	95 591	238 144
91 - 120 days	83 758	191 449
121 - 365 days	2 116 710	-
Arrangements	4 568 655	2 786 861
Less: Provision for impairment	(2 716 169)	(825 828)
	4 961 856	4 412 255
Availability charges (Exchange)		
Current (0 -30 days)	233 165	193 514
31 - 60 days	92 816	74 626
61 - 90 days	80 124	64 602
91 - 120 days	74 332	58 420
121 - 365 days	2 106 709	1 522 352
Arrangements	489 398	547 791
Less: Provision for impairment	(2 436 738)	(1 875 141)
	639 806	586 164
Housing Selling schemes (Exchange)		
Current (0 -30 days)	65 021	83 284
31 - 60 days	29 255	37 876
61 - 90 days	24 576	31 053
91-120 days	22 417	28 036
121 - 365 days	1 088 970	1 037 550
Arrangements	1 000 000	55 000
Less: Provision for impairment	(670 371)	-
	1 559 868	1 272 799
Housing rental (Exchange)		
Current (0 -30 days)	291 289	477 900
31 - 60 days	149 689	296 482
61 - 90 days	129 584	232 885
91 - 120 days	161 119	205 991
121 - 365 days	3 201 721	2 960 159
Arrangements	2 400 694	14 500
Less: Provision for impairment	(3 138 547)	(1 587 921)
	3 195 549	2 599 996

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Figures in Rands	2013	2012 (restated)

11. Consumer debtors from exchange and non-exchange transactions (continued)

Summary of debtors by customer classification		
Consumers		
Current (0 -30 days)	25 209 916	24 447 474
31 - 60 days	2 167 073	2 625 609
61 - 90 days	1 526 703	1 747 172
91 - 120 days	1 338 578	1 485 087
121 - 365 days	27 921 960	22 748 546
	58 164 229	53 053 888
Industrial/ commercial		
Current (0 -30 days)	27 065 263	22 824 174
31 - 60 days	758 063	105 332
61 - 90 days	581 493	67 301
91 - 120 days	415 987	69 344
121-365 days	13 221 791	3 092 013
	42 042 598	26 158 165
National and provincial government		
Current (0 -30 days)	1 378 306	1 327 555
31 - 60 days	36 790	203 525
61 - 90 days	558 905	15 473
91 - 120 days	22 772	19 492
121 - 365 days	-	-
	1 996 773	1 566 044
Total		
Current (0 -30 days)	53 653 484	48 599 203
31 - 60 days	2 961 926	2 934 465
61 - 90 days	2 667 101	1 829 946
91 - 120 days	1 777 337	1 573 923
121 - 355 days	41 143 751	25 840 559
	102 203 599	80 778 096
Less: Provision for impairment	(28 634 225)	(13 874 718)
	73 569 374	66 903 378
Reconciliation of consumer debtors		
Consumer debtors	102 203 599	80 778 096
Provision for impairment	(28 634 225)	(13 874 718)
Bad debts written off	(4 111 479)	(2 645 673)
Adjustment of provision	4 111 479	2 645 673
	73 569 374	66 903 378

Trade and other receivables past due but not impaired

The Council regards consumer debtors to be due for outstanding amounts more than 30 days to be past due. The impairment of consumer debtors is calculated based on the historic payment rate per individual debtor.

As of 30 June 2013, trade receivables of R 46,755,287 (2012: R 40,284,065) were fully performing.

As of 30 June 2013 consumer debtors of R 26,814,087 (2012: R 26,619,314) were past due not impaired. These relate to a number of independent customers for whom there is no recent history of default. The ageing analysis of these trade receivables is as follows:

	2013	2012
31 - 60 days	930 263	1 630 274
61 - 90 days	650 145	1 051 121
91 - 120 days	546 654	884 919
> 121 days	24 687 026	23 053 000
Total	26 814 087	26 619 314

As of 30 June 2013, trade receivables of R 28,634,225 (2012: R 13,874,718) were impaired. The individually impaired receivables mainly relates to debtors with arrangement agreements with the municipality which are in unexpectantly difficult economic situations. The ageing of these receivables is as follows:

	2013	2012
31 - 60 days	993 409	849 743
61 - 90 days	694 277	547 873
91 - 120 days	583 760	461 244
> 121 days	26 362 779	12 015 857
Total	28 634 225	13 874 718

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Figures In Rands	2013	2012 (restated)

11. Consumer debtors from exchange and non-exchange transactions (continued)

Fair value of trade and other receivables approximate their carrying value. The carrying value of these trade receivables are denominated in the following currency: South African Rand.

Security provided in respect of Annuity Loans: Loan no. 556 is secured by Debtors and loan no. 557 is only secured by R36,700,000 of Debtors.

The average consumer debtors payment period for the year ended 30 June 2013 was 91 days (2012: 83 days). The debtors days remained unchanged. The industry norm is 42 - 45 days.

12. Cash and cash equivalents

Cash and cash equivalents consist of cash on hand and balance with bank. Cash equivalents in the cash flow statements comprise the following balance sheet amounts:

Cash on hand	28 875	26 485
Bank balances	121 959 990	65 633 489
	121 988 865	65 659 974

The municipality had the following bank accounts:

Account number / description	Bank statement balances		
	2013	2012	2011
ABSA Bank - Worcester Branch Account number 1000010312	123 545 664	65 252 629	40 223 290
	Cash book balances		
	2013	2012	2011
	121 959 990	65 633 489	37 257 312

13. Housing development fund

Unappropriate surplus	-	2 533 849
Contributions from accum surplus of municipality	-	163 616
Operating account deficit	-	(2 697 465)
	-	-
The Housing Development Fund is represented by the following assets and liabilities:		
Instalments Sales Debtors	-	3 816 963
Other Debtors	-	6 458 483
	-	10 275 446
Bank overdraft	-	10 439 062
Total Housing Development Fund Assets and Liabilities	-	(163 616)

14. Long term liabilities

Held at amortised cost		
Annuity Loans	283 144 735	257 875 356
	283 144 735	257 875 356

Refer to Appendix A for further information on long term liabilities.

Security provided in respect of Annuity Loans: Loan no. 556 is secured by debtors and loan no. 557 is only secured by R36,700,000 of Debtors. The other loans are secured by the municipality's income stream, covering the instalments outstanding plus interest and collection charges outstanding at any time during the term of the loans.

Non-current liabilities		
- At amortised cost	254 641 231	232 144 735
Current liabilities		
- At amortised cost	28 503 504	25 730 621
	283 144 735	257 875 356

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Figures In Rands	2013	2012 (restated)

15. Unspent Conditional grants and receipts

Unspent conditional grants comprises:

Conditional grants and receipts		
National Government	3 718 936	300 000
Provincial Government	18 560 938	19 269 541
District Municipality	20 436	55 727
Other Municipalities	-	-
Public Contributions	335 740	335 740
	22 636 050	19 961 007
Reconciliation of unspent conditional grants		
Balance unspent at beginning of the year	19 961 007	14 659 959
Total Government receipts	170 039 733	138 143 792
Other capital receipts	-	5 837 116
Other receipts	-	262 677
Conditions met - capital grants	(66 396 743)	(45 733 548)
Conditions met - operating account	(104 193 506)	(93 442 910)
Conditions met - housing projects	-	
Conditions met - other capital jobs	(93 840)	(252 794)
From other debtors	(1 007 448)	(520 733)
Included in Other Debtors	4 326 846	1 007 448
	22 636 050	19 961 007

The allocations and subsidies received from National and Provincial Government as well the District Municipality, has been deposited into the Council's own bank account. The allocations received have been utilised in accordance with the conditions set. Where all the conditions have not yet been met, the total allocations have not been utilised. The outstanding conditions will be met when the balance of the allocations is utilised. The percentage of the allocations utilised is an indication of the conditions met. Where the total of the allocations has been utilised, all the conditions have been met. Also refer to Appendix D for further detail regarding unspent conditional grants.

16. Provisions

Non - Current Provisions

Reconciliation of provisions - 2013

	Opening Balance	Additions	Reversed during the year	Total
Provision for the rehabilitation of landfill site	27 878 834	2 263 074	-	30 141 908
	27 878 834	2 263 074	-	30 141 908

Reconciliation of provisions - 2012

	Opening Balance	Additions	Reversed during the year	Total
Provision for the rehabilitation of landfill site	27 790 611	88 223	-	27 878 834
	27 790 611	88 223	-	27 878 834

The provision for landfill site was done for De Doorns and Worcester landfill sites.In terms of the licensing of the landfill refuse sites,the municipality will incur rehabilitation cost to restore the sites at the end of their usefull lives,estimated to be in 2017. No expenses have been incurred to date and the only movement is the contribution for the year. An assessment was done by an independent expert.

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Figures In Rands	2013	2012 (restated)

17. Employee Benefits

Reconciliation of provisions - 2013

	Opening Balance	Additions	Reversed during the year	Total
Provision for Post-Retirement medical aid benefits	101 454 000	19 874 000	-	121 328 000
Long Service Awards	12 594 000	1 944 000	-	14 538 000
Performance bonus	470 330	218 394	(253 431)	435 293
	114 518 330	22 036 394	(253 431)	136 301 293

Reconciliation of provisions - 2012

	Opening Balance	Additions	Reversed during the year	Total
Provision for Post-Retirement medical aid benefits	85 042 000	16 412 000	-	101 454 000
Long Service Awards	11 249 000	1 345 000	-	12 594 000
Performance bonus	295 884	470 330	(295 884)	470 330
	96 586 884	18 227 330	(295 884)	114 518 330

Performance bonuses are paid one year in arrear as the assessment of S56 employees had not taken place at the reporting date.

Non-current employee benefits		
- Provision for Post-Retirement medical aid benefits	117 175 550	97 472 750
- Long Service Awards	13 570 119	11 665 557
	130 745 669	109 138 307
Current employee benefits		
- Provision for Post-Retirement medical aid benefits	4 152 450	3 981 250
- Long Service Awards	967 881	928 443
- Performance bonus	435 293	470 330
	5 555 624	5 380 023
Post-Retirement medical aid benefit: Movements		
Opening balance	101 454 000	85 042 000
Benefits paid	(3 763 000)	(3 522 000)
Net expense recognised	23 637 000	19 934 000
	121 328 000	101 454 000
Post-Retirement medical aid benefit: Net expense recognised		
Current service cost	4 634 000	3 663 000
Interest cost	9 502 000	7 660 000
Actuarial (gains)/losses	9 501 000	8 611 000
	23 637 000	19 934 000
Long service awards: Movements		
Opening balance	12 593 000	11 249 000
Benefits paid	(897 000)	(659 000)
Net expense recognised	2 842 000	2 004 000
	14 538 000	12 593 000
Long service awards: Net expense recognised		
Current service cost	1 020 000	929 000
Interest cost	942 000	966 000
Negative past service cost	-	(801 000)
Actuarial (gains)/losses	880 000	910 000
	2 842 000	2 004 000

Refer to note 18 for further disclosures of post-retirement medical aid benefits and long service awards.

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18. Retirement benefit

Defined benefit plan

Post-Retirement medical aid benefit

Current and continuation members receive a 60% and 70% subsidy respectively of medical and contributions in retirement. The spouse and child dependants of an employee are entitled to a 60% and 70% subsidy respectively of their contributions is the event of the principal members' death in-service. In the event of the death of the principal member, the spouse becomes the principal member.

In 2013, 55% (2012: 51%) of the employees belonged to the above plan. The plan is defined as a post-retirement medical benefit plan.

Long service awards

All permanent employees are entitled to a specified number of days additional leave based on their service. The employee may convert the additional leave into a cash amount.

In 2013, 11% (2012: 8%) of the employees qualified for long service awards.

Sensitivity analysis

2012/2013

The value of the liabilities is particularly sensitive to the assumed rate of healthcare cost inflation. The table below sets out th sensitivity of the valuation result to a 1% increase and 1% decrease in the assumed healthcare cost inflation assumption.

Healthcare cost inflation sensitivity (R'000)			
	1% decrease	Base (8.10%)	1% increase
Defined Benefit Oblitgation	(103 051)	(121 382)	(144 629)
Service Cost (Next Financial Year)	(4 004)	(5 109)	(6 600)
Interest Cost (Next Financial Year)	(9 274)	(10 966)	(13 129)

2011/2012

The value of the liabilities is particularly sensitive to the assumed rate of healthcare cost inflation. The table below sets out th sensitivity of the valuation result to a 1% increase and 1% decrease in the assumed healthcare cost inflation assumption.

Healthcare cost inflation sensitivity (R'000)			
	1% decrease	Base (7.50%)	1% increase
Defined Benefit Oblitgation	86743	101454	120072
Service Cost (Next Financial Year)	4125	5133	6472
Interest Cost (Next Financial Year)	7824	9191	10926

Key assumptions used

The municipality made use of an independent firm to perform the valuation of post-retirement medical aid benefits and long service awards. The key assumptions used by the experts are listed below for the last valuation on 30 June 2013.

Post-Retirement medical aid benefit		
Discount rates	9.00%	9.00%
Health care cost inflation	8.10%	7.50%
Long service awards		
Discount rate	7.80%	7.60%
Salary inflation	8.10%	7.50%

The Cape Joint Pension fund is a multi-employer plan that is managed for a number of municipalities that is partly defined benefit and partly defined contribution plan. The following is disclosed in the regard to the member municipalities responsibility towards the defined benefit plan:

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18. Retirement benefit (continued)		
Financial condition of the fund		
Market value of assets	3 036 109 000	3 039 127 000
Past service liabilities	(3 033 165 000)	(3 030 085 000)
Investment reserve	(21 231 000)	(67 977 000)
	(18 287 000)	(58 935 000)
Summary statistics		
Active members	1 119	1 222
Annual pensionable salaries (Rm)	171	173
Salary weighted average age (years)	50	50
Salary weighted average service (years)	23	22
	1 362	1 467
Future service contribution rate as % of salaries		
Retirement benefits	31	31
Death and withdrawal benefits	3	3
Expense allowance	2	2
Less: Member contributions	(9)	(9)
Key assumptions used		
Pre-retirement interest rate	8.50%	9.00%
Post-retirement interest rate	5.34%	5.52%
Price inflation	5.00%	5.50%
Dividend growth	5.50%	6.00%
Salary increases	5.50%	6.00%

Defined contribution plan

It is the policy of the municipality to provide retirement benefits to 2013 594 (2012:604) employees. A number of defined contribution provident funds, all of which are subject to the Pensions Fund Act exist for this purpose.

The municipality is under no obligation to cover any unfunded benefits.

The last valuation of the SAMWU National Provident Fund was done on 30 June 2008.
The last valuation of the SALA Pension Fund was done on 1 July 2010.
The last valuation of the Cape Joint Retirement Fund was performed on 30 June 2012
The last valuation of the Cape Joint Pension Fund was performed on 30 June 2012

The valuators of the respective funds were satisfied that the plan is in a sound financial position.

Contributions by Council in respect of employees retirement funding. The contributions have been expensed.	19 234 820	18 178 290
Contributions who elected so are members of the Municipal Councillors Pension Fund. Contributed by Council in respect of Councillors retirement funding: The contributions have been expensed.	791 149	682 933
Contributions to medical aid funds		
Contributions to medical aid funds for employees	10 060 769	9 407 167
Contributions to medical aid funds for Councillors	99 873	95 635
Contributions to medical aid fund for pensioners	3 762 510	3 522 330
	13 923 152	13 025 133
Post-Retirement medical aid benefit		
Discount rate	9.00%	9.00%
Health care cost inflation	8.10%	7.50%
Long service awards		
Discount rate	7.80%	7.60%
Salary inflation	8.10%	7.50%

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Notes to the Financial Statements

Figures In Rands	2013	2012 (restated)

19. Trade and other payables

Trade payables	64 219 942	44 504 028
Payments received in advance	3 898 305	2 908 270
Staff leave accrual	13 245 770	13 753 810
Sundry Deposits	437 171	438 651
Other payables	1 246 946	1 482 100
South African Revenue Service: Penalties and interest	-	672 392
Creditors balances closed.Debtors accounts: Fraud	377 620	377 670
Lease liability	875 297	1 022 135
Retentions	15 652 197	10 414 894
	99 953 248	75 573 950

Fair value of trade and other payables:

The fair value of trade and other payables approximates their carrying amounts. The carrying amount of these trade payables are denominated in the following currency: South African Rand.

The prior year was restated as result of WCA Creditor provided for retrospectively. Refer to note 43.03 for further detail regarding the restatement.

20. Consumer deposits

Electricity	1 538 056	1 480 239
Water	1 556 568	1 385 600
	3 094 624	2 865 839
Guarantees		
Guarantees held in lieu of Electricity and Water Deposits	26 800	26 800

21. Property Rates

Rates received		
Property rates	91 981 669	93 300 993
Valuations		
Land	1 056 504 000	784 917 470
Improvements	14 609 065 000	10 728 337 000
	15 665 569 000	11 513 254 470

The valuations for land and improvements include De Doorns, Rawsonville, Touwsriver, Worcester and rural areas.

Valuations on land and buildings are performed every four years. The last general valuation came into effect on 1 July 2012. Interim valuations are processed on an annual basis to take into account changes in individual property values due to alterations and subdivisions.

Rates are levied on an annual basis with the final date for payment being 30 September. Interest at prime plus 1% per annum and a collection fee, is levied on rates outstanding two months after due date. Monthly levies are allowed on application. A differentiated rebate up to 100% is granted to owners under certain circumstances. The basic rate's for the above mentioned areas, were charged for land and improvements at 0.7100 c/R (2012:0.7603) c/R) and for industrial and commercial sites at 1.4200 c/R (2012: 1.4242 c/R).

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Figures in Rands	2013	2012 (restated)
22. Service charges		
Sale of electricity	270 824 425	247 400 789
Sale of water	56 413 713	46 989 875
Sewerage and sanitation charges	54 005 104	44 364 678
Refuse removal	28 904 657	26 465 985
	410 147 900	365 221 327
23. Government grants and subsidies		
Equitable share	62 986 000	56 804 000
Capital grants	66 490 583	45 733 548
LGWSETA: Staff Development	777 345	418 449
Other grants and donations	1 154 443	232 794
Cape Wine lands District Municipality	45 291	62 767
Systems Improvement Grant	800 000	812 826
Financial Management Grant	1 250 000	1 250 000
Provincial Government	7 599 535	6 517 619
Housing Projects	29 580 891	27 596 974
	170 684 088	139 428 977
Refer to Appendix F for further detail regarding grants received.		
24. Finance income		
Bank	3 786 209	2 553 546
Interest earned - external investments	1 910 681	5 086 993
Interest - outstanding debtors	2 309 189	2 265 911
	8 006 079	9 906 450
25. Fair value adjustments		
Discounting of long term receivables: Movement for the year	3 398 260	(1 092 581)
Opening balance	(11 333 629)	(10 241 048)
Closing balance	(7 935 369)	(11 333 629)
Water stock movement	41 168	18 994
Fair value adjustment on investment property	1 795 398	697 100
(Loss)/Gain	5 234 825	(376 487)
26. Rental income		
Infrastructure/Site Rental	8 999 932	8 534 177
Rental of facilities and equipment	2 430 884	1 790 837
	11 430 816	10 325 014

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Figures in Rands	2013	2012 (restated)
27. Other income		
Administration fees: Credit Control	1 357 146	1 771 821
Bathing Tickets	291 031	248 978
Building Clause	39 883	50 494
Building plan fees	747 396	807 378
Bulk Service Levies	129 066	182 124
Burial fees	519 021	567 853
Cleaning Block Drains	145 764	142 057
Clearance Certificate	145 762	125 492
Connection fees	570 388	1 080 775
Connection Meters	59 341	400 410
Commision Received	196 980	178 695
Entrance fees	402 628	413 984
Fire fighting charges	588 776	418 039
Garden refuse special removals	210 759	253 152
Handling charges	859 695	847 752
Interest car loans, housing loans, sundry and township development	125 888	134 679
Land sales	7 246	46 214
Miscellaneous Income	508 053	284 930
Network upgrading	511 623	959 072
Photocopies and Printing	112 879	112 063
Recovery of expenditure	5 855	54 400
Rentel Street Bins	247 783	125 349
Royalties	989 429	1 353 696
Services	384 347	323 666
Tender Documents	72 497	47 367
Sundry Income	1 026 130	714 878
Grants Library Hall	(15 262)	(54 211)
Rebate R7500 Selling	(94 066)	(282 092)
Subsidy on instalment	(300)	(275)
Rebate Rental Charge	(3 955 173)	(3 582 723)
	6 190 566	7 726 017

Loans are secured by the municipality's income stream, covering the instalments outstanding plus interest and collection charges outstanding at any time during the term of the loans.

28. General expenses		
Advertising	473 087	472 799
Access to basic services	1 196 220	-
Auditors remuneration	2 209 696	1 990 406
Bank charges	1 299 983	1 128 660
Bursaries	166 020	198 100
CDW Programme	338 286	336 205
Chemicals	2 202 095	1 885 558
Cleaning	152 080	140 920
Commission paid	647 488	542 019
Communication	15 789	53 088
Community development and training	5 686	5 182
Conferences and seminars	88 148	61 757
Connections	16 027	619
Consulting and professional fees	1 832 458	1 386 828
Consumables	254 261	520 205
Digging of graves	683 643	672 361
Driver license expense	615 030	494 520
Electricity	1 060 894	918 648
Emergency relief	-	50 854
Entertainment	975 838	403 780
Flowers	7 516	5 610
Fuel and oil	5 253 709	4 494 107
Healthcare and Hygiene services	363 244	287 549
Insurance	2 652 467	2 420 951

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Figures in Rands	2013	2012 (restated)
28. General expenses (continued)		
Interpreting Services	89 026	159 732
Lease rentals on operating lease	7 691 436	5 587 121
Levies	1 146 124	1 100 081
Loss of water and library materials	98 638	76 953
Materials and Stores	894 554	748 324
Motor vehicle expenses	155 470	21 189
Operating Grant expenditure	1 745 935	1 620 084
Other expenses	1 761 812	921 804
PMS	151 986	281 345
Postage and courier	797 208	751 136
Printing and stationery	1 465 417	1 332 752
Workshop charges	(991 520)	(1 549 948)
Project maintenance costs	288 250	373 061
Public Participation	30 270	-
Refuse	804 716	858 329
Royalties and license fees	1 039 404	429 409
Service level agreement	150 000	150 000
Servicing of Summonses	881 304	754 048
Staff welfare	45 737	58 453
Subsistence and travel	1 076 871	1 161 205
Subscriptions and membership fees	1 784 722	1 253 760
Survey fees	44 356	52 630
Telephone and fax	3 749 605	3 150 806
Top Structure expenses	20 800 678	39 603 423
Traffic: Rental Speed Cameras	2 292 185	1 008 833
Training	1 889 801	1 976 598
Transfer fees	19 634	43 203
Transport and freight	-	847
Valuation expenses	1 368 336	1 156 217
Ward committee projects	129 689	300 000
Youth Development Program	307 117	190 322
	74 218 425	82 042 443
29. Employee related costs		
Basic	116 419 487	109 780 364
Bonus	8 807 049	8 152 167
Medical aid contributions	13 823 279	12 929 497
UIF	1 142 568	658 557
WCA	1 119 747	4 110
Skills development levies	1 659 638	1 447 064
Group Life Insurance	2 199 185	2 091 766
Retirement Fund	19 244 912	18 178 290
Travel and car allowances	5 219 015	4 884 654
Overtime payments	11 225 563	9 568 829
Acting allowances	1 188 976	695 871
Housing benefits and allowances	938 170	990 100
Allowances: Other	4 525 606	4 030 453

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Figures In Rands	2013	2012 (restated)
29. Employee related costs (continued)		
Protective clothing	1 095 650	1 068 670
Less: Employee costs Capitalised	-	(182 152)
	188 608 845	174 298 242
Executive directors and other officers:		
Municipal Manager July to Aug 2011		
Annual Remuneration	-	1 118 246
Performance Bonus	-	-
Car Allowance	-	17 600
Contribution to UIF, Pension Fund and Medical Aid	-	21 539
	-	1 157 385
Municipal Manager September 2011 to February 2012		
Annual Remuneration	-	29 810
Performance Bonus	-	50 340
Car Allowance	-	-
Contribution to UIF, Pension Fund and Medical Aid	-	-
	-	80 150
Municipal Manager		
Annual Remuneration	1 125 180	322 667
Performance Bonus	-	-
Car Allowance	84 000	28 000
Contribution to UIF, Pension Fund and Medical Aid	1 713	499
	1 210 893	351 166
Chief Financial Officer		
Annual Remuneration	914 519	804 343
Performance Bonus	117 706	107 728
Car Allowance	95 000	95 000
Contribution to UIF, Pension Fund and Medical Aid	1 713	1 497
	1 128 937	1 008 568
Technical Director		
Annual Remuneration	770 080	696 186
Performance bonus	55 887	67 736
Car Allowance	102 198	102 198
Contribution to UIF, Pension Fund and Medical Aid	1 713	1 497
	929 877	867 617
Corporate Director ***(1 Jul 2012- 30 Nov 2012)***		
Settlement	500 000	-
Annual Remuneration	256 156	554 533
Performance bonus	-	37 631
Car Allowance	57 500	127 000
Contribution to UIF, Pension Fund and Medical Aid	49 149	118 348
	862 804	837 512
Corporate Director ***(From 1 Apr 2013 - 30 Jun 2013)***		
Annual Remuneration	177 068	-
Car Allowance	29 841	-
Contribution to UIF, Pension Fund and Medical Aid	34 006	-
	240 914	-
Community Director		
Annual Remuneration	654 928	583 771
Performance bonus	79 838	82 789
Car Allowance	120 088	120 088
Contribution to UIF, Pension Fund and Medical Aid	98 974	96 022
	953 828	882 670

Personnel costs as percentage of total expenditure for 2013 is 28% (2012: 29%). The industry norm is less than 30%. This figure excludes the remuneration of councillors, as disclosed in note 29 to the Financial Statements.

30. Remuneration of councillors		
Executive Major	601 478	575 022
Deputy Executive Mayor	501 170	472 557
Chief Whip	473 137	317 290
Mayoral Committee Members	3 747 733	3 547 292

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Figures In Rands	2013	2012 (restated)
30. Remuneration of councillors (continued)		
Speaker	504 628	475 687
Councillors	6 103 914	5 790 180
Councillors pension contribution	791 149	682 933
Councillors medical aid contribution	99 873	95 635
	12 823 082	11 956 596
In-kind benefits		
The Executive Mayor, Deputy Executive Mayor, Speaker, Chief Whip and Mayoral Committee Members are full-time. Each is provided with an office and secretarial support at the cost of the Council. The Mayor has the use of a Council owned vehicles for official duties.		
31. Bad debts		
Bad debts written off debited to Provision for doubtful debtors	4 111 479	2 645 673
32. Depreciation, amortisation and impairment		
Property, plant and equipment	65 939 553	64 419 105
33. Bulk purchases		
Electricity	195 895 442	175 299 776
Water	945 390	1 432 999
	196 840 831	176 732 775
34. Finance costs		
External borrowings	25 261 052	27 575 546
35. Auditors' remuneration		
Fees	2 209 696	1 990 406
36. Contracted Services		
Private contractors	6 550 261	4 827 756
Security services	511 996	415 032
Other contracted services	228 950	434 158
	7 291 207	5 676 946
37. Grant and subsidies paid		
Other Subsidies		
Grant in aid	27 600	148 800
	27 600	148 800
38. Cash generated from operations		
Surplus (deficit) before taxation	44 437 829	(8 334 159)
Adjustments for:		
Depreciation and amortisation	65 972 829	64 343 789
Impairment loss	15 769	75 317
Loss on disposal of assets	(732 015)	291 053
Grants to operating account	(170 684 088)	(133 591 861)
Bad debts written off	4 111 479	2 645 673
Finance income	(5 696 890)	(7 640 539)
Finance costs	25 261 052	27 575 546
Fair value adjustment non-current receivables	(3 398 260)	1 092 581

Notes to the Financial Statements

Figures in Rands	2013	2012 (restated)
38. Cash generated from operations (continued)		
Fair value adjustment on water stock	(41 168)	(18 994)
Fair value adjustment on Investment property	(1 795 398)	(697 100)
Donated consumeables	-	232 164
Donated assets recognised as revenue	-	(5 837 116)
Grants and receipts	169 597 817	138 076 218
IDT erven		(274)
Non-operating Income / (Expenditure)	336 754	(116 721)
Non-operating expenses - leave payment	(2 464 431)	(1 310 016)
Changes in working capital:		
Inventories	(9 932 741)	11 822 012
Other receivables from non-exchange transactions	(7 241 143)	186 037
Consumer debtors	(25 536 982)	(9 962 682)
Current portion of long-term debtors	1 683 747	552 648
Contribution to leave payment accrual	1 956 390	3 224 749
Trade and other payables	24 880 106	(10 524 193)
VAT	(1 013 928)	(572 011)
Contributions to Debtors impairment provision	8 289 244	(1 358 330)
Increase/(decrease) in Provision for landfill site	2 263 074	88 221
Increase in Employee benefit obligation	21 782 963	17 931 446
	142 052 009	88 173 457

39. Transfer from accumulated surplus

No transfers from accumulated surplus were made to Housing reserve.

40. Commitments

Authorised capital expenditure

Approved and contracted for		
Infrastructure	52 171 095	62 864 363
Housing operating commitments	16 023 692	11 281 501
	68 194 787	74 145 863

This committed expenditure relates to property and will be financed by external loans, reserves and government grants.

The Expenditure will be financed from:

External Loans	33 023 010	34 493 545
Government Grants	35 171 777	39 652 318
	68 194 787	74 145 863

Operating leases - as lessee (expense)

Minimum lease payments due:		
- within one year	1 492 257	2 366 954
- in second to fifth year inclusive	931 189	1 004 079
- later than five years	-	-
	2 423 446	3 371 033

Operating lease payments represent rentals payable by the municipality for certain of its office equipment. Payments made under operating leases are recognised in the Statement of financial performance on a straight-line basis over the period of the lease. The impact of straight lining has been an increase in current year expenditure of R 170,109 (2012: R 5,887).

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Figures In Rands	2013	2012 (restated)
40. Commitments (continued)		
Operating leases - as lessor (income)		
Minimum lease payments due		
- within one year	151 659	86 415
- in second to fifth year inclusive	707 826	208 955
- later than five years	59 193	7 366
	918 677	302 735

Certain of the municipality's property are held to generate rental income. Non-cancellable operating leases are generally between 3 - 13 years. Payments received under operating leases are recognised in the Statement of financial performance on a straight-line basis over the period of the lease. The impact of straight lining has been a increase in current year income of R 54,921 (2012: increase R 33,954).

41. Contingencies

Guarantees		
Guarantee Eskom (ABSA)	63 400	63 400
Guarantee South African Post Office Limited (ABSA)	75 000	75 000
	138 400	138 400
Legal Matters		
Mojovi Buildings & Civils cc instituted a claim against the municipality for cancelling a contract for the building of houses in Avian Park. The case was referred for Arbitration. No steps has been taken from Mojovi's side till date.	3 897 365	3 897 365
An former employee who resigned claiming the amount payable for outstanding leave to him.	18 801	-
A labour dispute between a former employee and the municipality.Outcome is still pending	149 466	-

Contigencies arising from pending litigation on wage curve agreement: On 21 April 2010 SALGA signed the "Categorisation and job evaluation wage curves collective agreement" (wage curve agreement) with IMATU and SAMWU on behalf of municipaiities. The agreement estabiished the wage curves and wage scales to be used by municipalities in determining the wages of municipal employees, based on an evaluation of employees' jobs per the TASK job evaluation system. Subsequent to the signing of the agreement, the unions declared a dispute with the agreement. The dispute was referred to the Labour Court and the court delivered a ruling on 22 June 2012 that employees receive a salary increase backdated with effect from 1 July 2010 instead of 1 July 2011. SALGA, on behalf of municipalities, applied for leave to appeal this ruling and was granted the right to appeal against the judgement on 29 August 2012. To date this Labour Court of Appeal case has not been finalised. As a result of the uncertainties arising from the dispute declared by the unions and the pending litigation regarding the wage curve agreement, the municipality may have an additional receivable/ payable for employee wages, depending on the outcome of the pending litigation. It is not practicable to reliably estimate the amount of this receivable/ payable prior to the outcome of the pending litigation. -

Breede Valley did not applied TASK and therefore could not apply the wage curve as at July 2010. Due to the absence of TASK evaluations a reasonable estimate cannot be made. A preliminary exercise to compares TASK with Breede Valley wage scales indicated that most officials are on a higher level than the proposed TASK scales. That implies a limited to possibly no impact on Breede Valley. -

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Figures In Rands	2013	2012 (restated)
Contingent asset (Continued)		
Public Liability - Insurance claims based on quotations and could result in a lessor amount or more. It is the view of Management that it is unlikely that these claims will be paid out but might realise due to past experience.	1 689 393	1 780 046
Claims for damages - It is the view of Management that it is unlikely that these claims will be paid out but might realise due to past experience.	17 051	154 083
	5 772 075	5 831 494
Other		
Guarantees by Council in respect of Housing Loans for Officials.	818 223	825 923
	818 223	825 923
Zadar - Court decision in favour of Council for reimbursement of legal fees. Taxation still needs to take place. Claim against Zadar has matured.	-	900 000
DeVries DeWet & Krouwkam Attorneys - Claim against the accused related to Zadar court case not properly handled by De Vries DeWet & Kroukam Attorneys, who was the lawyers of the municipality at that stage.Municipality are claiming the total amount of legal fees paid to them while handling the Zadar case	1 615 223	-
SARS - Dispute was entered into with SARS regarding VAT audit and repayment of amounts paid to SARS.	1 761 161	1 761 161
	3 376 384	2 661 161

42. Related parties

No related party transactions or relationships existed for the year under review for councillors or senior management with decision making authority, other than those disclosed in Appendix E. Also refer to note 29 and 30 which discloses the remuneration of key management and councillors respectively.

43. Restatements due to prior period errors

Certain errors were identified during the year which have been corrected retrospectively as far as practically possible. Further details regarding the restatements is set out below:

43.01 Property Plant and equipment

Balance previously reported	**1 776 521 188**
Correction of intangible assets incorrectly included in property plant and equipment - Refer to note 43.02	(4 275 264)
Correction of accumulated depreciation on 30 June 2011 based on assessment of useful lives - Refer to note 43.05	2 644 539
Correction of depreciation during 2011/2012 based on assessment of useful lives - Refer to note 44	156 571
Correction fo disposal of assets in the 2010/2011 financial year- Refer to note 43.05	(3 950 254)
Correction of depreciation during 2011/2012 - Refer to note 44	196 764
Correction fo disposal of assets in the 2011/2012 financial year- Refer to note 44	(166 590)
Correction of depreciation during 2010/2011 - Refer to note 43.05	611 749
	1 771 738 703

43.02 Intangible Assets

Balance previously reported	528 712
Correction of intangible assets incorrectly included in property plant and equipment - Refer to note 43.01	4 275 264
Correction of accumulated amortisation on 30 June 2011 - Refer to note 43.05	(128 258)
Correction of amortisation during 2011/2012 - Refer to note 44	(42 753)
	4 632 965

43.03 Trade and other payables

Balance previously reported	76 636 741
Workmen's compensation incorrectly accounted for - Refer to note 44	(1 062 791)
	75 573 950

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43.04 Other receivables		
Balance previously reported		**6 073 662**
Royalties incorrectly levied - Refer to note 44		(133 765)
		5 939 897
43.05 Accumulated Surplus		
Balance previously reported		**1 504 668 521**
Correction of accumulated depreciation on 30 June 2011 based on assessment of useful lives - Refer to note 43.01		2 644 539
Correction of accumulated amortisation on 30 June 2011 - Refer to note 43.02		(128 258)
Correction fo disposal of assets in the 2010/2011 financial year- Refer to note 43.01		(3 950 254)
Correction of depreciation during 2011/2012 - Refer to note 43.01		611 749
Provision Performance Bonusse 2011 2012		-295 884
		1 503 550 413
43.06 Current provisions		
Balance previously reported		**4 909 693**
Provision for Post-Retirement medical aid benefits - from Provisions - 2011/2012, Refer to note 43.07		(3 981 250)
Long Service Awards - From Provisions 2011/2012, Refer to note 43.07		(928 443)
		-
43.07 Current portion of employee benefits		
Balance previously reported		-
Provision for Post-Retirement medical aid benefits - from Provisions - 2011/2012, Refer to note 43.06		3 981 250
Long Service Awards - From Provisions 2011/2012, Refer to note 43.06		928 443
Performance Bonusse - Provision for 2011/2012		470 330
		5 380 023
43.08 Non-Current Provisions		
Balance previously reported		**137 017 141**
Non-Current Provision for Post-Retirement medical aid benefits - from Provisions - 2011/2012, Refer to note 43.09		(97 472 750)
Non-Current Portion Long Service Awards - From Provisions 2011/2012, Refer to Note 43.09		(11 665 557)
		27 878 834
43.09 Non-Current Portion of Employee Benefits		
Balance previously reported		-
Non-Current Provision for Post-Retirement medical aid benefits - from Provisions - 2011/2012, Refer to note 43.07		97 472 750
Non-Current Portion Long Service Awards - From Provisions 2011/2012		11 665 557
		109 138 307
43.10 Statement of Financial Performance: Revenue forgone		
Balance previously reported		**(50 733 583)**
Reporting to National Treasury changed - related to Section 71 Guideline's - Refer to note 43.11		3 919 301
		(46 814 282)
43.11 Statement of Financial Performance: Other Income		
Balance previously reported		**11 645 318**
Reporting to National Treasury changed - related to Section 71 Guideline's - Refer to note 43.10		(3 919 301)
		7 726 017

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44. STATEMENT OF FINANCIAL PERFORMANCE

Surplus/(Deficit) previously reported	**(9 232 732)**
Correction of depreciation during 2011/2012 based on assessment of useful lives - Refer to note 43.01	156 571
Correction of amortisation during 2011/2012 - Refer to note 43.02	(42 753)
Workmen's compensation incorrectly accounted for - Refer to note 43.03	1 062 791
Royalties incorrectly levied - Refer to note 43.04	(133 765)
Provision Performance Bonusse 2012 2013 - Refer to note 43.05 and 43.07	(174 446)
Correction of Depreciation during 2011/2012 - Refer to note 43.01	196 764
Loss on disposal of assets for 2011/2012 Refer to note 43.01	(166 590)
	(8 334 160)

45. Financial assets by category

The accounting policies for financial instruments have been applied to the line items below:

2013

	Loans and receivables	Held to maturity investments	Total
Consumer debtors	102 203 601	-	102 203 601
Other debtors	22 540 401	-	22 540 401
Long term receivables	22 265 559	-	22 265 559
Investments in other deposits	-	30 000 000	30 000 000
Cash and cash equivalents	121 988 865	-	121 988 865
	268 998 426	30 000 000	298 998 426

2012

	Loans and receivables	Held to maturity investments	Total
Consumer debtors	80 778 096	-	80 778 096
Other debtors	10 601 848	-	10 601 848
Long term receivables	27 803 458	-	27 803 458
investments in fixed deposits	-	35 000 000	35 000 000
Cash and cash equivalents	65 659 974	-	65 659 974
	184 843 376	35 000 000	219 843 376

46. Financial liabilities by category

The financial liabiliteis of the municipality are fully classified as financial liabilities at amortised cost.

The accounting policies for financial instruments have been applied to the line items below:

2013

	Financial liabilities at amortised cost	Fair value through surplus or deficit - designated	Total
Consumer deposits	3 094 624	-	3 094 624
Unspent conditional grants and receipts	22 636 050	-	22 636 050
Trade and other payables	82 431 553	-	82 431 553
Annuity loans	283 144 735	-	283 144 735
	391 306 962	-	391 306 962

2012

	Financial liabilities at amortised cost	Fair value through surplus or deficit - designated	Total
Consumer deposits	2 715 598	-	2 715 598
Unspent conditional grants and receipts	14 659 959	-	14 659 959
Trade and other payables	68 736 475	-	68 736 475
Annuity loans	281 556 881	-	281 556 881
	367 668 913	-	367 668 913

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46. Financial liabilities by category (Continued)

Credit quality of financial assets

The credit quality of financial assets that are neither past due nor impaired can be assessed by reference to historical information about counterparty default rates:

Consumer deposits

Group 1	691 583	595 864
Group 2	46 063 704	39 688 201
	46 755 287	40 284 065

Group 1 - new customers added during the year
Group 2 - existing customers with no or some defaults in the past. Where applicable, all defaults were fully recovered.

Cash at bank and short-term bank deposits

F1	ABSA	121 959 990	-
F2	ABSA	-	65 633 489
F3	Nedbank	10 000 000	20 000 000
F3	Investec	20 000 000	-
F3	FNB	-	5 000 000
F3	Standard Bank	-	10 000 000
		151 959 990	100 633 489

F1 - Highest credit quality. Indicates the strongest capacity for timely payment of financial commitments; may have an added "+" to denote any exceptionally strong credit feature

F2 - Good credit rating. A satisfactory capacity for timely payment of financial commitments, but the margin of safety is not as great as in the case of higher ratings.

F3 - Fair credit rating. The capacity for timely payment of financial commitments is adequate; however, near term adverse changes could result in a reduction to non investment grade

47. Risk management

Liquidity risk

The municipality's risk to liquidity is a result of the funds available to cover future commitments. The municipality manages liquidity risk through an on-going review of future commitments and credit facilities. Prudent liquidity risk management implies maintaining sufficient cash and investments, the availability of funding for service delivery through effective budgeting and availability of credit facilities. The municipality manages its risks through effective and efficient budgeting and credit control. The liquidity risk is thus limited.

Cash flow forecasts are prepared and adequate utilised borrowing facilities are monitored.

The table below analyses the municipality's financial liabilities and net-settled derivative financial liabilities into relevant maturity groupings based on the remaining period at the statement of financial position to the contractual maturity date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances as the impact of discounting is not significant.

At 30 June 2013	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	Over 5 years
Annuity loans	56 476 871	109 531 534	179 520 279	261 836 378
Consumer deposits	3 094 624	-	-	-
Trade and other payables	82 431 553	-	-	-
Unspent conditional grants	22 636 050	-	-	-
	164 639 098	109 531 534	179 520 279	261 836 378

At 30 June 2012	Less than I year	Between 1 and 2 years	Between 2 and 5 years	Over 5 years
Annuity loans	54 506 026	50 879 421	122 926 550	253 735 363
Consumer deposits	2 865 839	-	-	-
Trade and other payables	59 596 991	-	-	-
Unspent conditional grants	19 961 007	-	-	-
	136 929 863	50 879 421	122 926 550	253 735 363

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Figures In Rands	2013	2012 (restated)

47. **Risk management (Continued)**

Interest rate risk

At 30 June 2013, if interest rates on Rand-denominated trade receivables had been 0.5% higher/lower with all other variables held constant, post-tax surplus for the year would have been R 837,684 (2012 - R 572,645) lower/higher, mainly as a result of higher/lower interest income on past due trade receivables

In order to hedge the fair value interest rate risk, borrowings are made at fixed rates and investments are not made for periods exceeding 12 months. Borrowing issued at fixed ratings expose the municipality to fair value interest rate risk. During 2013 and 2012, the municipality's borrowings at fixed rate were denominated in Rand.

The municipality's has a low interest rate risk as long-term borrowings is made on a fixed interest rate. All financial assets except trade debtors bears a fixed interest rate.

At year end, financial instruments exposed to interest rate risk were as follows:

- Consumer debtors

Credit risk

Credit risk is managed by debt collection department. The credit risks, rates and consumer debtors, are managed in terms of the credit control and debt collection as well as the indigent relief policies.

Credit risk arises from cash and cash equivalents and deposits with banks and financial institutions as well as credit exposures to outstanding receivables. The municipality only deposits cash with major banks with high quality credit standing and limits exposure to any one counter-party.

Trade receivables comprise a widespread customer base. Management evaluated credit risk relating to customers on an on-going basis. There is no independent rating, risk control assesses the credit quality of the customer, taking into account past experience with the client's payment rate. Sales to customers are settled in cash or using major credit cards. Credit guarantee insurance is purchased when deemed appropriate.

Financial assets exposed to credit risk at year end were as follows:

Financial instrument	2013	2012
Other debtors	22 540 401	10 601 848
Long term receivables	22 265 559	27 803 458
Investments in other deposits	30 000 000	35 000 000
Cash and cash equivalents	121 988 865	65 659 974
	196 794 825	139 065 280

Price risk

The municipality is not exposed to equity securities price risk as no investments are made by the municipality's in equity securities on the consolidated statement of financial position either as available for sale or at fair value through surplus or deficit.

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48. Going concern

The financial statements have been prepared on the basis of accounting policies applicable to a going concern. This basis presumes that funds will be available to finance future operations and that the realisation of assets and settlement of liabilities, contingent obligations and commitments will occur in the ordinary course of business.

49. Events after the reporting date

During July 2013 Kleinpasie valued at R9 116 000 was transferred back to the ownership of the municipality by the Worcester Agricultural Association.

50. Unauthorised, irregular, fruitless and wasteful expenditure

Opening balance	38 446 155	50 818 996
Irregular expenditure - Contract expired: Geniprint	-	69 986
Irregular expenditure - Hippo Wassery II	-	80 576
Irregular expenditure - Various	-	182 016
Irregular expenditure -Security-Global		2 699 083
Irregular expenditure -Security-Future		755 803
Irregular Various - additional		80 827
	38 446 155	54 687 286
Less: Amounts not recoverable (not approved for write off)	-	-
Less: Amounts (approved for write-off by Council 26.03.2013)	(38 400 942)	(16 241 131)
Irregular expenditure awaiting further action	45 213	38 446 155
Incident		
Fifa World Cup	11 250	
Dros	33 963	
	45 213	
Analysis of expenditure awaiting condonation per age classification		
Current year	-	3 868 291
Prior years	45 213	34 577 865
	45 213	38 446 155

Details of unauthorised, irregular expenditure and fruitless and wasteful expenditure - Current year

Two other instances to the total amount of R 45,213 were identified where irregular expenditure took place during the 2011/12 financial year. A Section 32 Committee has been appointed by council to investigate the Irregular expenditure and to report to council.

51. Material Losses

Water distribution losses		
- Kilo liters supplied	14 097 007	15 442 467
- Kilo liters sold	11 893 839	12 113 253
- Kilo liters lost in distribution	2 203 168	3 329 214
- Percentage lost in distribution	15.63%	21.56%
Electricity distribution losses		
- Units bought (Kwh)	321 808 534	325 075 006
- Units sold (Kwh)	298 016 525	307 361 747
- Units lost in distribution (Kwh)	23 792 009	17 713 259
- Percentage lost in distribution	7.39%	5.45%

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Notes to the Financial Statements

Figures In Rands	2013	2012 (restated)

52. In-kind donations and assistance

No In-kind donations, in the form of assets or consumable items have been received by the Municipality during the 2012/13 financial year.

53. Contributions to organised local government

Current year subscription /fee	1 731 578	1 196 851
Amount paid - current year	(1 731 578)	(1 196 851)
	-	-
Audit fees		
Opening balance	-	-
Current year subscription /fee	2 209 696	1 990 406
Amount paid - current year	(2 209 696)	(1 990 406)
	-	-
PAYE and UIF		
Opening balance	1 830 475	1 828 868
Current year subscription /fee	24 510 214	22 210 533
Amount paid - current year	(22 416 936)	(20 380 058)
Amount paid - previous years	(1 830 475)	(1 828 868)
	2 093 278	1 830 475
Pension and Medical Aid Deductions		
Opening balance	(1 029 275)	(698 769)
Current year subscription / fee	52 491 596	49 369 747
Amount paid - current year	(52 653 057)	(49 547 073)
Amount paid - previous years	(177 326)	(153 180)
Included in creditors	-	-
	(1 368 063)	(1 029 275)
VAT		
VAT receivable	5 418 610	4 404 682
VAT payable	-	-
	5 418 610	4 404 682

VAT output payables and VAT input receivables are shown in note 10 . All VAT returns have been submitted by the due date throughout the year.

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53. Contributions to organised local government (Continued)

Councillors' arrear consumer accounts
The following Councillors had arrear accounts outstanding for more than 90 days at 30 June 2013:

30 June 2013

	Outstanding Arrangement R	Outstanding less than 90 days R	Outstanding more than 90 days R	Total R
CF & C Wilskut	5 297	-	-	5 297
FJ Klein	7 965	-	-	7 965
	13 263	-	-	13 263

30 June 2012

	Outstanding Arrangement R	Outstanding less than 90 days R	Outstanding more than 90 days R	Total R
F. Klein	6 654	-	-	6 654
T.M. Wehr	5 627	-	-	5 627
B.D. Kivedo	3 829	-	-	3 829
N.V. Steto	15 247	-	-	15 247
J.P. Appels	14 532	-	-	14 532
T.C. Dyonta	9 378	-	-	9 378
	55 267	-	-	55 267

54. Change in accounting estimate

Property, plant and equipment: A review of useful lives was done on assets. During the review certain infrastructure and other property plant and equipment with Rnil book values and nil remaining lives were identified. The entity's management considered how to account for the change in the estimated useful lives. The effect of a change in accounting estimate is required to be recogised prospectively by including it in surplus or deficit in the period of the change, if the change affects that period only; or the period of the change in future periods, if the change affects both. Management concluded that it should apply the change in estimate prospectively from the start of 2013 and therefore the depreciation charge was applied prospectively from 1 July 2012 over the remaining useful life of these assets.

The effect of the change in accounting estimates due to the review of useful lives and residual values is as follows:	**2013 R**	**2014 R**	**2015 R**
Decrease/(Increase) in depreciation on infrastructure assets for the year	863 838	(155 579)	(207 550)
Decrease/(Increase) in depreciation on other assets for the year	558 617	(109 804)	(221 225)
	1 422 455	(265 383)	(428 774)

55. A review of useful lives was done on assets. During the review certain infrastructure and other property plant and equipment with Rnil book values and nil remaining lives were identified. The effect of a change in accounting estimate is required to be recogised prospectively by including it in surplus or deficit in the period of the change, if the change affects that period only; or the period of the change in future periods, if the change affects both. The change in accounting estimate has been applied prospectively from the start of 2013. The effect on the current year is to increase the carrying amount of property, plant and equipment by R1,422,455 and decrease the depreciation expense by R1,422,455.

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56. Change in accounting policy

HERITAGE ASSETS

The municipality implemented GRAP 103 on Heritage Assets. A heritage commitee was established with Mr Tertius Smith of the Heritage council of Worcester as the chairperson of the commitee.The municipality also scrutinised the Asset Register to check if any of the assets fall within the definition and recognition criteria of Heritage Assets. The implementation was done retrospectively and restated for 01 July 2012.

Balance previously reported

Balance as at 01 July 2012	11 412 805
Transfer from PPE	5 870 167
Additions	-
Restated Balance as at 30 June 2013	17 282 972

PROPERTY, PLANT AND EQUIPMENT

Balance previously reported

Balance as at 01 July 2012	1 771 738 702
Transfer to Heritage Assets	(5 870 167)
First time recognition of erven belonging to the municipality	-
Reversal of Accumulated Depreciation on Assets transferred to Heritage Assets	-
Restated Balance as at 30 June 2013	1 765 868 535

57. Deviation from Supply Chain Management regulations

In terms of section 36 of the Municipal Supply Chain Management Regulations any deviation from the Supply Chain Management Policy needs to be approved/condoned by the Accounting Officer and noted by Council.

Paragraph 12(1)(d)(i) of Govemment gazette No. 27636 issued on 30 May 2005 states that a supply chain management policy must provide for the procurement of goods and services by way of a competitive bidding process.

Paragraph 36 of the same gazette states that the accounting officer may dispense with the official procurement process in certain circumstances, provided that he records the reasons for any deviations and reports them to the next meeting of the accounting officer and includes a note to the annual financial statements.

During the financial year under review goods/services totalling R 10,872,265 were procured and the process followed in procuring those goods/services deviated from the provisions of paragraph 12(1)(d)(i) as stated above. The reasons for these deviations were documented and reported to the accounting offices who considered them and subsequently approved the deviation from the normal supply chain management regulations.

A detailed list of deviations is in appendix K available and on the municipality's website.

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APPENDIX A: EXTERNAL LOANS

		Date Received	Amount Received	Date Redeemable	Transactions for the year to date: Balance as at 2012/07/01	Received	Redeemed	Interest Paid	Less: Interest Accrued Previous Year	Add: Interest Accrued Currant Year	Balance as at 2013/07/30	Carrying Value	Short term Portion 2013/2014
EXTERNAL LOANS													
ANNUITY & STOCK LOANS					**257 875 356**	**51 000 000**	**25 730 621**	**25 715 405**	**(6 573 435)**	**6 119 081**	**283 144 735**	**317 256 865**	**28 503 504**
3 9001 60725100												1 982 236	
Loans redeemed													
DBSA: @10.55%	556	14/07/2005	21 736 259.25	31/03/2014	6 674 597	-	3 165 633	624 746	(176 656)	93 391	3 508 964	12 190 587	3 508 964
DBSA: @10.891%	557	14/11/2005	22 000 000.00	31/03/2015	9 750 511	-	2 911 482	986 800	(265 918)	186 863	6 839 029	15 186 840	3 237 787
DBSA: @ 10.40%	558			31/03/2009	-	-	-	-	-	-	-	255 874	-
DBSA: @ 11.00%	559	26/06/1997	9 179 000.00	31/03/2014	2 141 859	-	1 013 559	209 125	(59 108)	31 312	1 128 301	3 189 488	1 128 301
DBSA: @ 12.00%	560	02/11/1999	3 000 000.00	31/03/2017	1 702 532	-	265 979	196 824	(51 088)	43 131	1 436 553	582 932	298 930
DBSA: @12.00%	561	25/07/1997	7 000 000.00	31/03/2017	3 953 875	-	617 695	457 095	(118 645)	100 165	3 336 179	1 854 614	694 219
ABSA: @ Variable rate	562			30/06/2009	-	-	-	-	-	-	-	7 418 630	-
DBSA: @ 8.69%	2569	21/08/2006	25 000 000.00	30/09/2016	14 865 250	-	2 829 363	1 233 327	(323 030)	261 731	12 035 887	18 718 483	3 081 060
INCA: @ 10.21%	2991	29/09/2006	50 000 000.00	30/09/2016	28 649 847	-	5 306 612	2 793 621	(729 284)	594 204	23 343 234	41 019 715	5 862 247
INCA: @ 10.14%	2992	29/09/2006	5 000 000.00	30/09/2012	539 193	-	539 193	27 412	(13 631)	-	-	2 436 653	-
DBSA: @ 5.00%	5027	31/03/2008	23 000 000.00	31/03/2018	15 134 301	-	2 221 295	730 000	(189 065)	161 375	12 913 006	20 251 483	2 333 950
DBSA: @ 9.46%	5028	31/03/2008	40 000 000.00	31/03/2018	28 228 807	-	3 687 081	2 588 115	(667 409)	580 448	24 541 726	35 952 320	4 044 941
DBSA: @ 9.46%	5029	31/03/2008	2 000 000.00	31/03/2015	1 016 621	-	308 012	89 237	(24 080)	16 816	708 609	798 952	337 890
DBSA: @6.75%	11097	09/03/2010	21 000 000.00	31/03/2030	19 601 968	-	584 310	1 314 052	(330 228)	320 395	19 017 658	20 519 585	624 591
DBSA: @ 12.08%	11098	09/03/2010	29 000 000.00	31/03/2030	27 390 898	-	469 896	3 297 236	(826 186)	812 034	26 921 001	28 627 110	528 998
DBSA: @ 11.326%	11099	16/07/2010	50 000 000.00	31/03/2030	48 835 671	-	908 726	5 509 604	(1 380 985)	1 355 325	47 926 945	49 038 594	1 015 559
DBSA: @ 11.5%	11100	29/06/2011	50 000 000.00	31/03/2030	49 389 427	-	901 784	5 658 212	(1 418 123)	1 392 267	48 487 643	49 653 618	1 009 504
DBSA: @ 12.14%	11101	20/06/2013	51 000 000.00	31/03/2030		51 000 000	-	-	-	169 627	51 000 000	7 579 152	796 564

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APPENDIX B: FIXED ASSET RECONCILIATION

Classification of Assets	Cost/Revaluation								
	Opening balance as previously stated	Prior period error	Restated opening balance	Additions	Grap 12 Transfer	Fair value adjustment	Transfers	Disposals	Closing Balance
	30.6.2011								30.6.2012
LAND	252 556 760	(2 208 034)	250 348 726	-	-	-	-	(131 886)	250 216 839
BUILDINGS	257 451 553	(4 664 464)	252 787 089	666 563	-	-	-	(290 114)	253 163 539
INFRASTRUCTURE	2 021 089 253	(4 275 264)	2 016 813 989	61 959 757	(44 812)	-	2 086 570	(22 384)	2 080 793 121
HERITAGE ASSETS	11 412 805	-	11 412 805	-	-	-	-	-	11 412 805
OTHER ASSETS	36 136 878	-	36 136 878	11 194 286	-	-	(2 086 570)	(151 910)	45 092 683
INTANGIBLE ASSETS	1 158 409	4 275 264	5 433 673	156 927	-	-	-	-	5 590 600
INVESTMENT PROPERTY	8 357 300	-	8 357 300	-	-	697 100	-	-	9 054 400
Total	2 588 162 958	-6 872 498	2 581 290 460	73 977 533	(44 812)	697 100	-	(596 294)	2 655 323 987

1 796 837 870

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APPENDIX B: FIXED ASSET RECONCILIATION

Classification of Assets	Cost/Revaluation						
	Restated Balance	Additions	GRAP 12 Transfer	Fair value adjustment	Transfers	Disposals	Closing Balance
	30.6.2012						30.6.2013
LAND	250 216 839	-	-	-	(5 375 000)	(487 381)	244 354 458
BUILDINGS	253 163 539	1 809 452	-	-	(2 369 087)	(172 621)	252 431 284
INFRASTRUCTURE	2 080 793 121	101 102 904	483 232	-	1 164 811	(53 130)	2 183 490 937
HERITAGE ASSETS	11 412 805	-	-	-	5 870 167	-	17 282 972
OTHER ASSETS	45 092 683	4 182 893	-	-	(543 192)	(820 001)	47 912 383
INTANGIBLE ASSETS	5 590 600	523 201	-	-	-	-	6 113 800
INVESTMENT PROPERTY	9 054 400	-	-	1 795 398	1 252 302	(2 219 000)	9 883 100
Total	2 655 323 987	107 618 450	483 232	1 795 398	(0.00)	(3 752 132)	2 761 468 935

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APPENDIX B: FIXED ASSET RECONCILIATION

Classification of Assets	Accumulated Depreciation							
	Opening balance as previously stated	Prior period error	Restated opening balance	Additions	Prior period error additions	Impairment	Disposals	Closing Balance
	30.6.2011							30.6.2012
LAND	-	-	-	-	-	-	-	-
BUILDINGS	149 869 762	(6 159 120)	143 710 642	6 098 860	(146 853)	-	(255 410)	149 407 239
INFRASTRUCTURE	636 052 204	(19 412)	636 032 792	52 645 261	(9 718)	25 641	(4 477)	688 689 499
HERITAGE ASSETS	-	-	-	-	-	-	-	-
OTHER ASSETS	13 824 324	-	13 824 324	5 602 099	-	49 676	(45 355)	19 430 743
INTANGIBLE ASSETS	675 237	128 258	803 495	111 387	42 753	-	-	957 636
INVESTMENT PROPERTY	1 000	-	1 000	-	-	-	-	1 000
Total	800 422 527	-6 050 274	794 372 253	64 457 607	-113 818	75 317	(305 242)	858 486 117

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Classification of Assets	Accumulated Depreciation						Carrying Value 30/06/2013
	Restated Balance	Additions	Impairment	Disposals	Transfers	Closing Balance	Carrying Value
	30.6.2012					30.6.2013	30.6.2013
LAND	-	-	-	-	-	-	244 354 458
BUILDINGS	149 407 239	4 626 761	-	(151 633)	(40 883)	153 841 484	98 589 800
INFRASTRUCTURE	688 689 499	55 742 699	-	(198 769)	109 717	744 343 146	1 439 147 791
HERITAGE ASSETS	-	-	-	-	-	-	17 282 972
OTHER ASSETS	19 430 743	5 334 848	15 769	(424 826)	(19 798)	24 336 737	23 575 646
INTANGIBLE ASSETS	957 636	219 485	-	-		1 177 120	4 936 680
INVESTMENT PROPERTY	1 000	-	-	-	-	1 000	9 882 100
Total	858 486 117	65 923 793	15 769	(775 228)	49 036	923 699 488	1 837 769 447

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APPENDIX C

STATISTICAL INFORMATION

				2013	2012	2011	2010	2009
(1)	**General Statistics**							
(a)	**Population.**		±	166 825	146 026	146 026	146 026	146 026
(b)	**Valuation**			R '000	R '000	R '000	R '000	R '000
	(i)	Taxable						
		Land		1 056 504 000	784 917 470	786 417 970	785 573 470	796 504 670
		Improvements		14 608 065 000	10 728 337 000	10 485 363 000	10 444 769 000	10 304 765 000
	(ii)	Non Taxable		0	0	0	0	0
		Land		0	0	0	0	0
		Improvements		0	0	0	0	0
	(iii)	Date of Last General Valuation		2012/07/01	2007/07/02	2007/07/02	2007/07/02	2007/07/02
(c)	**Number of properties**							
	Residential			17 983	17 562	16 706	16 490	16 337
	Commercial			1 016	1 018	1 026	1 011	1 003
	Other			4 401	3 631	3 611	3 498	3 014
	Rural			2 265	2 243	2 195	2 148	2 065
(d)	**Assesment Rate: Cent in the Rand**			0.02130	0.02032	0.02032	0.01767	0.00580
(e)	**Number of Employees**							
	Employed			909	930	913	874	865
	Vacancies			128	107	78	74	64
(2)	**Electrical Statistics**							
(a)	Number of users		±	24 127	23 983	27 200	27 000	26 000
(b)	Units bought		kwH	321 808 534	325 075 006	328 899 051	318 079 594	317 796 648
(c)	Units sold		kwH	298 016 525	307 361 747	307 144 886	284 981 601	306 096 156
(d)	Units lost in distribution		kwH	23 792 009	17 713 259	21 754 165	33 097 993	11 700 492
(e)	Percentage of units lost in distribution			7.393%	5.449%	6.614%	10.406%	3.682%
(f)	Cost per unit bought		R	0.820047	0.741435	0.624585	0.507133	0.425132
(g)	Loss in distribution		R	19 510 566	13 133 237	13 587 325	16 785 077	4 974 259
(h)	Cost per unit sold		R	0.885515	0.784164	0.668822	0.566032	0.441383
(i)	Income per unit sold		R	0.968670	0.846885	0.712569	0.610901	0.472369
(3)	**Water Statistics**							
(a)	Number of users		±	24 604	26 360	26 000	26 000	23 000
(b)	Units supplied		Kl	14 097 007	15 442 467	15 159 075	14 322 848	14 192 730
(c)	Units sold		Kl	11 893 839	12 113 253	10 209 088	9 964 772	9 921 551
(d)	Units lost in distribution		Kl	2 203 168	3 329 214	4 949 987	4 358 076	4 271 179
(e)	Percentage of units lost in distribution			15.6286%	21.5588%	32.6536%	30.4274%	30.0941%
(f)	Cost per unit supplied		R	4.114450	3.407909	3.205210	3.707358	3.394903
(g)	Loss in distribution		R	9 064 825	11 345 657	15 865 747	16 156 945	14 879 668
(h)	Cost per unit sold		R	4.876594	4.344540	4.759290	5.328764	4.894635
(i)	Income per unit sold		R	5.610712	4.219454	4.565612	4.123359	3.814252
(4)	**Sundry Statistics**							
(a)	Area in km²			3 015	3 015	3 015	3 015	3 015
(b)	Previous election							
	Number of registered voters			70 002	70 002	70 002	60 625	60 625
	% poll							
(c)	Building survey:							
	(i)	Building plans						
		Number passed		577	918	873	1128	1107
		Value passed (R '000)		323 864 000	2 788 976 000	355 746 000	263 381 000	316 760 000
	(ii)	Inspections performed	±	5 000	5 800	4 533	3 500	2 600
(d)	Housing							
	(i)	Number of dwelling units		2 747	3 044	2 822	2 814	2 747
	(ii)	Number of people accomodated	±	13 735	15 220	31 000	30 670	32 249
	(iii)	Number of people on waiting list		22 000	8 096	3 064	7 711	7 434
(e)	Fire service stations			2	2	2	2	2

APPENDIX D

GRANTS AND SUBSIDIES RECEIVED

NAME OF GRANTS	Name of organ of state or Municipality Entity	Balance 1 July 2012	Quarterly Receipts				Quartely Exspenses				Balance 30 June 2013	Grants and subsidies delayed/ withheld				Reason for dealy/ withholding of funds	Comply with the grant conditions in terms of latest dora	Reason for non copliance
			Sept 12	Dec 12	March 13	June 13	Sept 12	Dec 12	March 13	June 13		Sept 12	Dec 12	March 13	June 13			
Equitable Share	National	0	26 244 000	20 995 000	15 747 000	0	19 683 000	17 058 500	14 434 250	11 810 250	0	0	0	0	0	Not applicable	Yes	None
Finacial Management grant	National	0	1 250 000	0	0	0	595 347	168 338	168 355	317 960	0	0	0	0	0	Not applicable	Yes	None
EPW: Expanded Public Works	National	-43 664	400 000	318 000	282 000	0	179 540	311 430	33 580	431 786	0	0	0	0	0	Not applicable	Yes	None
EPW: Social works	National	0	0	0	0	34 949	0	0	0	198 107	-163 158	0	0	0	0	Not applicable	Yes	Project uncompleted
Systems Improvement Grant	National	0	800 000	0	0	0	5 580	80 900	149 741	563 779	0	0	0	0	0	Not applicable	Yes	None
DWAG 11 12	National	300 000	0	0	0	0	120 000	123 951	56 049	0	0	0	0	0	0	Not applicable	Yes	None
Rea Bulk Serv Infrastructure	National	0	185 528	15 761 231	2 053 241	1 034 784	0	14 942 768	3 057 233	1 034 784	0	0	0	0	0	Not applicable	Yes	None
Reg Bulk Serv Infrastructure 1314	National	0	0	0	0	3 092 006	0	0	0	0	3 092 006	0	0	0	0	Not applicable	No	Portion of follow-up year grant alreadu receice
INEP	National	0	1 800 000	0	0	0	297 395	490 107	219 804	165 763	626 930	0	0	0	0	Not applicable	Yes	Project ongoing
Mun Infrastructure Grant (MIG)	National	0	7 062 000	7 972 000	15 877 000	0	3 192 259	10 562 347	3 974 015	13 182 380	0	0	0	0	0	Not applicable	Yes	None
LGWSETA	Provincial	477 645	120 532	276 706	133 080	338 384	0	30 500	185 553	561 292	569 002	0	0	0	0	Not applicable	Yes	Project ongoing
Add Staff at Public Libraries	Provincial	-14 306	343 334	296 045	338 473	-10 691	231 809	211 044	212 682	301 285	-3 965	0	0	0	0	Not applicable	Yes	Project and Grant ungoing
Proclaimed roads operating	Provincial	0	0	0	0	114 479	0	0	0	114 479	0	0	0	0	0	Not applicable	Yes	None
CDW Grant Oper Support 0809	Provincial	190 554	0	189 000	0	0	86 095	145 940	41 795	64 456	41 268	0	0	0	0	Not applicable	Yes	Project ongoing
Project Preparation Fund Ground water	Provincial	58 134	0	0	0	0	0	0	0	0	58 134	0	0	0	0	Not applicable	Yes	Project uncompleted
Work for Water Prolects	Provincial	2 592 047	0	0	2 935 710	2 026 553	866 120	1 224 151	2 327 263	770 252	2 366 525	0	0	0	0	Not applicable	Yes	Project ongoing
Upgrading Land Ownership	Provincial	81 328	0	0	0	0	0	0	0	0	81 328	0	0	0	0	Not applicable	No	Project uncompleted
Medicinal Plant growing Farm	Provincial	67 021	0	0	0	0	0	0	0	0	67 021	0	0	0	0	Not applicable	No	Project uncompleted
Touwsriver top structures 0809	Provincial	5 854	0	0	0	0	0	0	0	5 854	0	0	0	0	0	Not applicable	Yes	None
708 Avianpark	Provincial	466 876	0	0	0	0	0	0	0	0	466 876	0	0	0	0	Not applicable	Yes	Project uncompleted
331 People Housing Prol Zwelethemba	Provincial	2 574 067	0	0	0	0	0	20 240	0	0	2 553 827	0	0	0	0	Not applicable	Yes	Project ongoing
Zwelethemba 242 erven	Provincial	-383 945	1 513 575	2 735 670	2 629 372	1 132 776	2 485 514	2 454 360	2 008 871	-4 746	683 448	0	0	0	0	Not applicable	Yes	Project ongoing
UISP De Doorns- 577 Erven	Provincial	2 077 165	0	0	0	0	0	87 305	831 695	0	1 158 165	0	0	0	0	Not applicable	Yes	Project ongoing
De Doorns 1400 PLS	Provincial	0	0	9 103 138	831 695	8 005 488	0	1 403 772	6 124 828	13 912 071	-3 500 351	0	0	0	0	Not applicable	Yes	Project ongoing
Access to basic serfices	Provincial	0	0	0	0	6 000 000	0	0	0	1 196 220	4 803 780	0	0	0	0	Not applicable	Yes	Project ongoing
Avian park 438 Houses	Provincial	2 096 868	0	0	0	0	49 634	0	7 437	0	2 039 797	0	0	0	0	Not applicable	Yes	Project ongoing
Add Staff at Public Libraries	Provincial	1 118	0	47 288	4 860	10 691	0	48 406	10 308	5 243	0	0	0	0	0	Not applicable	Yes	Project and Grant ungoing
De Doorns Taxi Shelter	Provincial	37 381	0	0	0	0	37 381	0	0	0	0	0	0	0	0	Not applicable	Yes	0
Speedcalming Sonnaveld	Provincial	110 101	0	0	0	0	107 643	0	0	2 458	0	0	0	0	0	Not applicable	Yes	0
Upgrading Zwel Taxi Rank	Provincial	64 513	0	0	0	0	64 513	0	0	0	0	0	0	0	0	Not applicable	Yes	0
Dept Cult. Aff.& Sport - 0809	Privincial	500 000	0	0	0	0	0	0	0	142 750	357 250	0	0	0	0	Not applicable	Yes	Project ongoing
Dept Cult. Aff.& Sport - 0809	Privincial	650 000	0	0	0	0	0	0	0	0	650 000	0	0	0	0	Not applicable	Yes	Project ongoing
Sport and culture 1213	Provincial	0	0	0	194 000	0	0	0	0	194 000	0	0	0	0	0	Not applicable	Yes	None
Work for water capital	Provincial	0	0	0	0	151 926	0	0	0	151 926	0	0	0	0	0	Not applicable	Yes	None
UISP De Doorns- 577 Erven	Provincial	5 700 574	0	0	0	7 858 910	349 531	2 066 690	5 255 547	5 887 717	0	0	0	0	0	Not applicable	Yes	Project ongoing
Shadow centre traffic	Provincial	0	0	0	800 000	0	0	0	0	653 777	146 223	0	0	0	0	Not applicable	Yes	Project ongoing

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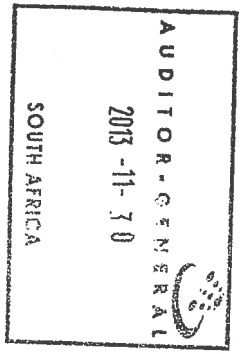
NAME OF GRANTS	Name of organ of state or Muncipality Entity	Balance 1 July 2012	Quarterly Receipts				Quartely Exspenses				Balance 30 June 2013	Grants and subsidies dalayed/ withheld				Reason for dealy/ witholding of funds	Comply with the grant conditions in terms of latest dora	Reason for non copiliance
			Sept 12	Dec 12	March 13	June 13	Sept 12	Dec 12	March 13	June 13		Sept 12	Dec 12	March 13	June 13			
Public transport contruction	Provincial	0	0	0	1 000 000	0	0	0	0	0	1 000 000	0	0	0	0	Not applicable	Yes	Project ongoing
Housing Consumer Education	Cape Wineland district Municipality	6 000	0	0	0	0	0	0	0	0	6 000	0	0	0	0	Not applicable	No	Project uncompleted
Capacity Building for 20 wards	Cape Wineland district Municipality	34 494	0	0	0	0	339	0	32 000	0	2 155	0	0	0	0	Not applicable	No	Project uncompleted
Facilitate of Immovable Prop	Cape Wineland district Municipality	533	0	0	0	0	0	0	0	0	533	0	0	0	0	Not applicable	No	Project uncompleted
Clean up Campaign of Sandhills vill	Cape Wineland district Municipality	8 501	0	0	0	0	0	0	0	8 501	0	0	0	0	0	Not applicable	No	Project uncompleted
Waste Removal in Sanhills Vill	Cape Wineland district Municipality	4 451	0	0	0	0	0	0	0	4 451	0	0	0	0	0	Not applicable	No	Project uncompleted
Tourism: Signed language training	Cape Wineland district Municipality	0	0	0	0	10 000	0	0	0	0	10 000	0	0	0	0	Not applicable	Yes	Project ongoing
Tourism: Econ Development	Cape Wineland district Municipality	1 748	0	0	0	0	0	0	0	0	1 748	0	0	0	0	Not applicable	Yes	Project ongoing
58 Houses for staff (SAMWU)	Housing grants	44 824	0	0	0	0	0	0	0	0	44 824	0	0	0	0	Not applicable	No	Project uncompleted
1800 Zwelethemba Housing Project	Housing grants	1 449 005	0	0	0	0	0	0	0	0	1 449 005	0	0	0	0	Not applicable	No	Project uncompleted
350 Houses Avian Park	Housing grants	-422 643	0	0	0	0	0	0	0	0	-422 643	0	0	0	0	Not applicable	Yes	None
339 Houses	Housing grants	24 464	0	0	0	0	0	0	0	0	24 464	0	0	0	0	Not applicable	No	Project uncompleted
Nat Lotterv DTF - Zwel sport	Private Donation	335 740	0	0	0	0	0	0	0	0	335 740	0	0	0	0	Not applicable	Yes	Project uncompleted
National Lotterv - Sport 10 11	Private Donation	-142 889	0	0	0	0	0	80 897	12 943	0	-236 729	0	0	0	0	Not applicable	Yes	Project uncompleted
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	Not applicable	Yes	None
		0									0							
		18 953 560	39 718 969	57 694 078	42 826 431	29 800 255	28 351 700	51 511 644	39 143 949	51 676 795	18 309 205							

SUMMARY

Balance 01/07/12	Sept 12	Dec 11	March 12	June 12	Sept 12	Dec 11	March 12	June 12	Balance 30/06/2013
18 953 560	170 039 733				170 684 088				18 309 205

Nota 16 of Statements	Unutilised Balance - 01/07/2012	Debit Balance 01/07/2012	Receipted 01/07/2012 30/06/13	Other Income	Capital Donated	Written - off	Conditions met Income statement Operating	Conditions met Income statement Capital	Refunded	To Other Debtors	Balance 31/06/2013
	-1 007 448	19 961 007	170 039 733	0	0	0	104 193 506	66 490 583	0	-4 326 846	22 636 049
	18 953 559		170 039 733			170 684 088				18 309 204	

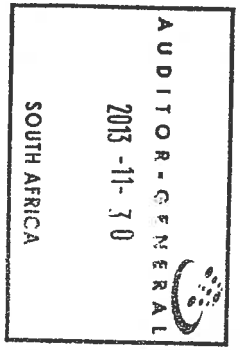


NAME OF GRANTS	Name of organ of state or Muncipality Entity	Balance 1 July 2012	Quarterly Receipts				Quartely Exspenses				Balance 30 June 2013	Grants and subsidies dalayed/ withheld				Reason for dealy/ withholding of funds	Comply with the grant conditions in terms of latest dora	Reason for non copliance
			Sept 12	Dec 12	March 13	June 13	Sept 12	Dec 12	March 13	June 13		Sept 12	Dec 12	March 13	June 13			
ansport contruction	Provincial	0	0	0	1 000 000	0	0	0	0	0	1 000 000	0	0	0	0	Not applicable	Yes	Project ongoing
Consumer Education	Cape Wineland district Municipality	6 000	0	0	0	0	0	0	0	0	6 000	0	0	0	0	Not applicable	No	Project uncompleted
y Building for 20 wards	Cape Wineland district Municipality	34 494	0	0	0	0	339	0	32 000	0	2 155	0	0	0	0	Not applicable	No	Project uncompleted
e of immovable Prop	Cape Wineland district Municipality	533	0	0	0	0	0	0	0	0	533	0	0	0	0	Not applicable	No	Project uncompleted
o Campaign of Sandhills vill	Cape Wineland district Municipality	8 501	0	0	0	0	0	0	0	8 501	0	0	0	0	0	Not applicable	No	Project uncompleted
emoval in Sanhills Vill	Cape Wineland district Municipality	4 451	0	0	0	0	0	0	0	4 451	0	0	0	0	0	Not applicable	No	Project uncompleted
Signed language training	Cape Wineland district Municipality	0	0	0	0	10 000	0	0	0	0	10 000	0	0	0	0	Not applicable	Yes	Project ongoing
Econ Development	Cape Wineland district Municipality	1 748	0	0	0	0	0	0	0	0	1 748	0	0	0	0	Not applicable	Yes	Project ongoing
es for staff (SAMWU)	Housing grants	44 824	0	0	0	0	0	0	0	0	44 824	0	0	0	0	Not applicable	No	Project uncompleted
elethemba Housing Project	Housing grants	1 449 005	0	0	0	0	0	0	0	0	1 449 005	0	0	0	0	Not applicable	No	Project uncompleted
ses Avian Park	Housing grants	-422 643	0	0	0	0	0	0	0	0	-422 643	0	0	0	0	Not applicable	Yes	None
ses	Housing grants	24 464	0	0	0	0	0	0	0	0	24 464	0	0	0	0	Not applicable	No	Project uncompleted
erv DTF - Zwel sport	Private Donation	335 740	0	0	0	0	0	0	0	0	335 740	0	0	0	0	Not applicable	Yes	Project uncompleted
l Lotterv - Sport 10 11	Private Donation	-142 889	0	0	0	0	0	80 897	12 943	0	-236 729	0	0	0	0	Not applicable	Yes	Project uncompleted
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	Not applicable	Yes	None
		0									0							
		18 953 560	39 718 969	57 694 078	42 826 431	29 800 255	28 351 700	51 511 644	39 143 949	51 676 795	18 309 205							

SUMMARY

Balance 01/07/12	Sept 12	Dec 11	March 12	June 12	Sept 12	Dec 11	March 12	June 12	Balance 30/06/2013
18 953 560	170 039 733				170 684 088				18 309 205

of Statements	Unutilised Balance - 01/07/2012	Debit Balance 01/07/2012	Receipted 01/07/2012 30/06/13	Other Income	Capital Donated	Written - off	Conditions met income statement Operating	Conditions met income statement Capital	Refunded	To Other Debtors	Balance 31/06/2013
	-1 007 448	19 961 007	170 039 733	0	0	0	104 193 506	66 490 583	0	-4 326 846	22 636 049
	18 953 559		170 039 733			170 684 088				18 309 204	



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Disclosure in terms of S45 of the Supply Chain Management Policy

In terms of S45 of the Supply Chain Management Policy the accounting officer must ensure that the notes to the financial statements disclose particulars of any award of more than R2000.00
to a person who is a spouse, child or parent of a person in the service of the state, or has been in the service of the state in the previous twelve months, including:

a) the name of that person
b) the capacity in which that person is in the service of the state; and
c) the amount of the award

Awards (total amount) for the 2012/2013 financial year

Awards and payments to persons with relatives in the service of Breede Valley Municipality

C P Jansen Taxi's - Colin Jansen (Brother of Reginald Jansen)
Awards to the amount of R18400.00 were made to C P Jansen Taxi's
Reginald Jansen is a Plan Examiner of the Building Control Section within the Operations Directorate of the Breede Valley Municipality

Enkosi Construction - Tonie Winnaar (Spouse/Husband of Juliette Winnaar)
Awards to the amount of R28690.00 was made to Enkosi Construction
Juliette Winnaar is an employee in the WWTW Section within the Operations Directorate of the Breede Valley Municipality

MS Enterprises - Sheryl Manuel (Spouse/Wife of William Manuel)
Awards to the amount of R30700.00 were made to MS Enterprises
William Manuel is an employee in the Buildings Section within the Operations Directorate of the Breede Valley Municipality

NDS Enterprises - Neville Smith (Brother of Juliette Winnaar)
Awards to the amount of R64000.00 was made to NDS Enterprises
Juliette Winnaar is an employee in the WWTW Section within the Operations Directorate of the Breede Valley Municipality

NE Mayeki Catering - Nombulelo Mayeki (Parent/Mother of G Simpiwe Mayeki)
Awards to the amount of R16450.00 were made to NE Mayeki Catering
Simpiwe Mayeki is the Area Manager: De Doorns under the office of the Municipal Manager of the Breede Valley Municipality

Rub-N-Dub Car Wash - Feirouz Wehr (Sister of Sameera Kafaar)
Awards to the amount of R2685.00 was made to Rub-N-Dub Car Wash
Sameera Kafaar is a Senior Clerk: Creditors within the Finance Directorate of the Breede Valley Municipality

Zee's Catering - Zaidah Wehr (Sister of Sameera Kafaar)
Awards to the amount of R1500.00 was made to Zee's Catering
Sameera Kafaar is a Senior Clerk: Creditors within the Finance Directorate of the Breede Valley Municipality

T H Traders - Trevor Human (Brother of Deon Human)
Awards to the amount of R3700.00 was made to T H Traders
Deon Human is an employee in the Parks & Recreational Section within the Operations Directorate of the Breede Valley Municipality

Astra Catering Services & Trading - Astried Human (Spouse/Wife of Deon Human)
Awards to the amount of R12900.00 was made to Astra Catering Services & Trading

Deon Human is an employee in the Parks & Recreational Section within the Operations Directorate of the Breede Valley Municipality

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Golimas Pty Ltd- Goliath Jacobs (Parent/Father of Brumilda Jacobs)
Awards to the amount of R12500.00 was made to Golimas Pty Ltd
Brumilda Jacobs is a Financial Intern in the Internal Audit Section under the office of the Municipal Manager of the Breede Valley Municipality

Kleinplasie Restaurant - Heletia Botha (Parent/Mother of Jole Botha)
Awards to the amount of R8639.00 was made to Kleinplasie Restaurant
Jole Botha is the Personal Assistant to the Executive Mayor within the Corporate Directorate of the Breede Valley Municipality

Thozisto Team - Linda Dyonta (Spouse/Wife of T.C.Dyonta)
Awards to the amount of R227286.57 was made to Thozisto Team
T.C.Dyonta is a councillor in council of the Breede Valley Municipality

Wildia Garden and Landscaping Creations Pty Ltd - Claudia Pheiffer (Spouse/Wife of W.J.Pheiffer)
Awards to the amount of R3590.00 was made to Wildia Garden and Landscaping Creations Pty Ltd
W.J.Pheiffer is a employee in the Parks & Recreational Section within the Operations Directorate of the Breede Valley Municipality

Tasha's Sound Hiring - Janine Natasha Makeleni (Spouse/Wife of N.H.Makeleni)
Awards to the amount of R1800.00 was made to Tasha's Sound Hiring
N.H.Makeleni is an employee in the Revenue Department within the Finance Directorate of the Breede Valley Municipality (Clerk)

ZN Paliso Taxi's - Nelson Paliso (Brother of Ndileka Nyangaza)
Awards to the amount of R4890.00 was made to ZN Paliso Taxi's
Ndileka Nyangaza is an employee in the Traffic Section within the Community Directorate of the Breede Valley Municipality (Cashier)

HS Brits Konstruksie Pty Ltd - Hendry Steven Britz (Parent/Father of Winston Britz)
Awards to the amount of R9000.00 was made to HS Brits Konstruksie Pty Ltd
Winston Britz is an employee in the WWTW-De Doorns Section within the Opeations Directorate of the Breede Valley Municipality (Controller)

Total Payments	**16**	**R 446 730.57**

Awards and payments to persons with relatives in the service of other Municipalities

Vuyani Electrical Supplies - Julia Agulhas (Parent/Mother of Marvin Agulhas)
Awards to the amount of R298178.43 were made to Vuyani Electrical Supplies
Marvin Agulhas is an employee in the Electrical Department at City of Cape Town Municipality

Cougar Security - Hermina Jansen (Sister of Johannes Wagener)
Awards to the amount of R286536.09 were made to Cougar Security
Johannes Wagener is an employee at City of Cape Town Municipality

Kleinplasie Restaurant - Heletia Botha (Spouse/Wife of J.Botha)
Awards to the amount of R8639.00 was made to Kleinplasie Restaurant
J.Botha is employeed at the Cape Winelands District Municipality

Total Payments	**3**	**R 584 714.52**

Awards and payments to persons with relatives in other State Departments

Future Security Services (Brother - Abraham Bernard Heyns)
Awards to the amount of R1938324.42 were made to Future Security Services
Abraham Bernard Heyns is employed by the South African Police Department

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C.K.Krieger - Catherine Krieger (Spouse/Wife of Jacob Krieger)
Awards to the amount of R21925.00 were made to CK.Krieger
Jacob Krieger is a Teacher in the Western Cape Education Department

Hamcity cc - Pierre Dennis Tromp (Spouse/Husband of Louis Maria Tromp)
Awards to the amount of R35046.00 were made to Hamcity cc
Louis Maria Tromp is a Teacher in the Western Cape Education Department

Hippo Wassery II - Rachelle Abrahams (Spouse/Wife of Andre Abrahams)
Awards to the amount of R5161.40 were made to Hippo Wassery II
Andre Abrahams is employed by the South African Police Department, Worcester

J Witbooi Kontrakteur - J.Witbooi (Spouse/Husband of Mercia Witbooi)
An Award to the amount of R2000.00 was made to J Witbooi Kontrakteur
Mercia Witbooi is a Teacher in the Western Cape Education Department

JC Trading - J.R.Louw (Brother - Stemmet Clive Cupido)
Awards to the amount of R13700.00 were made to JC Trading
Stemmet Clive Cupido is an employee in the South Africa Correctional Service

Kaizen Chemicals CC - Caroline Bowers (Child of Erna Bowers)
Awards to the amount of R595544.57 were made to Kaizen Chemicals CC
Erna Bowers is an employee in the service of the Department of Health

Conradie Incorporated - Andries Francois Conradie (Spouse /Husband of Tara Conradie)
Awards to the amount of R168274.24 were made to Conradie Incorporated
Tara Conradie is an employee in the Western Cape Education Department

Hami's Skoonmaak & Verf Dienste - Aser C.Hamilton (Brother of - E.P.Hamilton)
Awards to the amount of R2000.00 were made to Hami's Skoonmaak & Verf Dienste
E.P.Hamiltons is an employee in the Department of Home Affairs

M.M Du Toit (Spoues/Wife of W.J Du Toit)
Awards to the amount of R6 000.00 were made to M.M Du Toit)
W.J Du Toit is an employee in the service of Transnet

M P Builders & Civil CC - Magdalena Persent (Spouse/Wife of Josef Persent)
Awards to the amount of R15500.00 were made to M P Builders & Civil
Josef Persent is a Teacher in the Western Cape Education Department

Mvambane Tradings CC - Anna Nomvula Mooi (Parent/Mother of Luyanda Mooi)
Awards to the amount of R25000.00 were made to Mvambane Tradings cc
Luyanda Mooi is a warden in the Department of Correctional Services

Total Computer Services Pty Ltd - Lindikhaya Welile Sipoyo (Spouse/Husband of N.R.Sipoyo)
Awards to the amount of R186960.00 were made to Total Computer Services Pty Ltd
Nomagcisa Racheal Sipoyo is Manager: Safety and Compliance in the Department of Public Works & Transport

Bayetwa Cleaning Service - Neliswa Octavia Bayetwa (Sister of N.T.Bayetwa)
Awards to the amount of R4400.00 were made to Bayetwa Cleaning Service
N.T.Bayetwa is an employee in the South Africa Correctional Service-DCS

Charine's Cleaning Services - Charine Brown (Child of Roseline Brown)
Awards to the amount of R4500.00 were made to Charine's Cleaning Services

Total Payments	15	R 3 024 335.63
Grand Total	34	R 4 055 780.72

Reconciliation of Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Description	2012/2013								2011/2012			
R thousand	Original Budget	Budget Adjustments (i.t.o. MFMA s28)	Final adjustments budget	Actual Outcome	Unauthorised expenditure	Variance of Actual Outcome against Adjustments Budget	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Reported unauthorised expenditure	Expenditure authorised in terms of section 32 of MFMA	Balance to be recovered	Restated Audited Outcome
	1	2	3	4	5	6	7	8	9	10	11	12
Revenue - Standard												
Governance and administration	119 727	(6 739)	112 988	129 770		16 782	114.9%	108.4%				118 942
Executive and council	324	306	631	735		105	116.6%	226.7%				1 041
Budget and treasury office	108 349	477	108 826	126 697		17 871	116.4%	116.9%				113 989
Corporate services	11 054	(7 522)	3 532	2 338		(1 194)	66.2%	21.1%				3 912
Community and public safety	55 607	14 304	69 910	55 081		(14 829)	78.8%	99.1%				39 868
Community and social services	319	1	320	341		20	106.4%	106.8%				630
Sport and recreation	1 855	1 843	3 697	290		(3 408)	7.8%	15.6%				1 549
Public safety	13 371	4 597	17 968	19 957		1 989	111.1%	149.3%				9 377
Housing	40 127	7 862	47 989	34 514		(13 475)	71.9%	86.0%				28 355
Health	(65)	–	(65)	(20)		44	31.6%	31.6%				(43)
Economic and environmental services	15 836	4 418	20 255	18 273		(1 982)	90.2%	115.4%				16 751
Planning and development	1 338	127	1 465	1 187		(278)	81.0%	88.7%				1 479
Road transport	8 814	4 296	13 110	13 630		520	104.0%	154.6%				11 148
Environmental protection	5 684	(5)	5 680	3 456		(2 224)	60.8%	60.8%				4 124
Trading services	481 298	10 834	492 132	497 849		5 718	101.2%	103.4%				419 962
Electricity	296 588	–	296 588	285 598		(10 990)	96.3%	96.3%				264 388
Water	88 886	(3 844)	85 042	96 688		11 646	113.7%	108.8%				50 492
Waste water management	60 365	14 665	75 029	79 659		4 630	106.2%	132.0%				74 233
Waste management	35 459	13	35 472	35 904		431	101.2%	101.3%				30 849
Other	(164)	2	(162)	(72)		90	44.7%	44.2%				(162)
Total Revenue - Standard	672 305	22 819	695 123	700 901		5 778	100.8%	104.3%				595 359
Expenditure - Standard												
Governance and administration	117 793	3 019	120 812	123 229	2 417	2 417	102.0%	104.6%	–	–	–	106 106
Executive and council	36 581	1 401	37 982	37 223	(759)	(759)	98.0%	101.8%			–	32 185
Budget and treasury office	39 472	2 121	41 593	41 714	121	121	100.3%	105.7%			–	35 538
Corporate services	41 740	(503)	41 237	44 292	3 055	3 055	107.4%	106.1%			–	38 383
Community and public safety	117 179	10 967	128 145	104 239	(23 907)	(23 907)	81.3%	89.0%	–	–	–	115 438
Community and social services	15 653	117	15 771	15 298	(472)	(472)	97.0%	97.7%			–	15 303
Sport and recreation	17 637	(110)	17 528	16 290	(1 238)	(1 238)	92.9%	92.4%			–	16 492
Public safety	37 258	3 138	40 396	40 623	227	227	100.6%	109.0%			–	36 008
Housing	46 241	7 810	54 051	31 633	(22 418)	(22 418)	58.5%	68.4%			–	47 268
Health	389	11	400	394	(6)	(6)	98.5%	101.4%			–	367
Economic and environmental services	54 946	302	55 248	54 050	(1 198)	(1 198)	97.8%	98.4%	–	–	–	51 191
Planning and development	8 877	(119)	8 759	8 141	(618)	(618)	92.9%	91.7%			–	8 455
Road transport	36 217	570	36 788	36 914	127	127	100.3%	101.9%			–	34 273
Environmental protection	9 851	(149)	9 702	8 995	(707)	(707)	92.7%	91.3%			–	8 463
Trading services	369 202	11 069	380 271	373 861	(6 410)	(6 410)	98.3%	101.3%	–	–	–	330 048
Electricity	253 973	(580)	253 393	245 936	(7 457)	(7 457)	97.1%	96.8%			–	223 725
Water	36 808	(216)	36 592	36 915	323	323	100.9%	100.3%			–	35 149
Waste water management	51 460	8 376	59 836	58 931	(905)	(905)	98.5%	114.5%			–	47 150
Waste management	26 962	3 489	30 450	32 080	1 629	1 629	105.3%	119.0%			–	24 024
Other	1 462	(324)	1 137	1 085	(53)	(53)	95.4%	74.2%			–	910
Total Expenditure - Standard	660 582	25 032	685 613	656 464	(29 149)	(29 149)	95.7%	99.4%	–	–	–	603 694
Surplus/(Deficit) for the year	11 723	(2 213)	9 510	44 437	34 927	34 927	467.3%	379.1%	–	–	–	(8 334)

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Reconciliation of Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	2012/2013								2011/2012			
R thousand	Original Budget	Budget Adjustments (i.t.o. MFMA s28)	Final adjustments budget	Actual Outcome	Unauthorised expenditure	Variance of Actual Outcome against Adjustments Budget	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Reported unauthorised expenditure	Expenditure authorised in terms of section 32 of MFMA	Balance to be recovered	Restated Audited Outcome
	1	2	3	4	5	6	7	8	9	10	11	12
Revenue by Vote												
Vote 1 - Council General	288	306	594	700		106	117.8%	243.3%				1 003
Vote 2 - Municipal Manager	300	60	360	284		(76)	78.8%	94.6%				482
Vote 3 - Corporate Services	39 960	8 340	48 300	33 927		(14 373)	70.2%	84.9%				27 712
Vote 4 - Financial Services	117 419	(7 523)	109 896	127 675		17 778	116.2%	108.7%				114 836
Vote 5 - Community Services	16 820	4 599	21 419	27 751		6 333	129.6%	165.0%				20 572
Vote 6 - Operational Services	497 517	17 037	514 554	510 564		(3 990)	99.2%	102.6%				430 753
			–			–	-	-				
			–			–	-	-				
			–			–	-	-				
			–			–	-	-				
			–			–	-	-				
			–			–	-	-				
			–			–	-	-				
			–			–	-	-				
			–			–	-	-				
Total Revenue by Vote	672 305	22 819	695 123	700 901		5 778	100.8%	104.3%				595 359
Expenditure by Vote *to be appropriated*												
Vote 1 - Council General	25 146	1 790	26 936	26 752		(184)	99.3%	106.4%			–	22 151
Vote 2 - Municipal Manager	7 941	(184)	7 757	6 982		(776)	90.0%	87.9%			–	7 115
Vote 3 - Corporate Services	76 822	6 855	83 677	64 589		(19 088)	77.2%	84.1%			–	78 113
Vote 4 - Financial Services	46 275	1 784	48 059	48 063		4	100.0%	103.9%			–	41 853
Vote 5 - Community Services	51 514	3 102	54 615	54 552		(63)	99.9%	105.9%			–	49 432
Vote 6 - Operational Services	452 884	11 685	464 569	455 527		(9 042)	98.1%	100.6%			–	405 029
			–			–	-	-			–	
			–			–	-	-			–	
			–			–	-	-			–	
			–			–	-	-			–	
			–			–	-	-			–	
			–			–	-	-			–	
			–			–	-	-			–	
			–			–	-	-			–	
			–			–	-	-			–	
Total Expenditure by Vote	660 582	25 032	685 613	656 464	–	(29 149)	95.7%	99.4%	–	–	–	603 694
Surplus/(Deficit) for the year	11 723	(2 213)	9 510	44 437		34 927	467.3%	379.1%				

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Reconciliation of Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	2012/2013								2011/2012			
R thousand	Original Budget	Budget Adjustments (i.t.o. MFMA s28)	Final adjustments budget	Actual Outcome	Unauthorised expenditure	Variance	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Reported unauthorised expenditure	Expenditure authorised in terms of section 32 of MFMA	Balance to be recovered	Restated Audited Outcome
	1	2	3	4	5	6	7	8	9	10	11	12
Revenue By Source												
Property rates	77 296	1 783	79 079	84 116		5 037	106.4%	108.8%				66 424
Property rates - penalties & collection charges	400	–	400	562		162	140.5%	140.5%				409
Service charges - electricity revenue	287 697	–	287 697	278 792		(8 905)	96.9%	96.9%				257 340
Service charges - water revenue	41 273	–	41 273	51 528		10 255	124.8%	124.8%				40 363
Service charges - sanitation revenue	40 893	–	40 893	49 138		8 245	120.2%	120.2%				37 738
Service charges - refuse revenue	26 279	–	26 279	27 455		1 176	104.5%	104.5%				25 633
Service charges - other	(14 015)	(5)	(14 020)	(20 895)		(6 876)	149.0%	149.1%				(15 790)
Rental of facilities and equipment	11 784	–	11 784	11 431		(353)	97.0%	97.0%				10 325
Interest earned - external investments	4 500	–	4 500	5 697		1 197	126.6%	126.6%				7 641
Interest earned - outstanding debtors	1 556	–	1 556	2 309		754	148.5%	148.5%				2 266
Dividends received	–	–	–	–		–	-	-				–
Fines	9 994	2 300	12 294	19 597		7 303	159.4%	196.1%				9 342
Licences and permits	3 101	–	3 101	2 823		(279)	91.0%	91.0%				2 825
Agency services	3 625	–	3 625	4 395		770	121.2%	121.2%				4 066
Transfers recognised - operational	110 464	8 895	119 360	104 194		(15 166)	87.3%	94.3%				93 695
Other revenue	8 490	(1 246)	7 244	11 425		4 181	157.7%	134.6%				7 350
Gains on disposal of PPE	8 000	(8 000)	–	1 845		1 845	#DIV/0!	23.1%				–
Total Revenue (excluding capital transfers and contributions)	**621 337**	**3 728**	**625 065**	**634 411**		**9 346**	**101.5%**	**102.1%**				**549 626**
Expenditure By Type			–				-	-				
Employee related costs	203 688	(9 381)	194 307	188 609		(5 698)	97.1%	92.6%			–	174 298
Remuneration of councillors	12 759	68	12 827	12 823		(4)	100.0%	100.5%			–	11 957
Debt impairment	4 190	–	4 190	4 111		(79)	98.1%	98.1%			–	2 646
Depreciation & asset impairment	63 036	2 333	65 369	65 940		571	100.9%	104.6%			–	64 419
Finance charges	32 665	–	32 665	25 261		(7 404)	77.3%	77.3%			–	27 576
Bulk purchases	199 952	291	200 243	196 841		(3 402)	98.3%	98.4%			–	176 733
Other materials	40 915	1 385	42 300	45 473		3 173	107.5%	111.1%			–	37 588
Contracted services	5 157	511	5 668	7 291		1 623	128.6%	141.4%			–	5 677
Transfers and grants	200	–	200	28		(172)	13.8%	13.8%			–	149
Other expenditure	98 019	29 237	127 256	108 974		(18 282)	85.6%	111.2%			–	102 361
Loss on disposal of PPE	–	588	588	1 113		525	189.2%	#DIV/0!			–	291
Total Expenditure	**660 582**	**25 032**	**685 613**	**656 464**	–	**(29 149)**	**95.7%**	**99.4%**	–	–	–	**603 694**
Surplus/(Deficit)	**(39 245)**	**(21 303)**	**(60 548)**	**(22 053)**		**38 495**	**36.4%**	**56.2%**				**(54 068)**
Transfers recognised - capital	50 968	19 091	70 058	66 491		(3 568)	94.9%	130.5%				45 734
Contributions recognised - capital	–	–	–	–		–	-	-				–
Contributed assets	–	–	–	–		–	-	-				–
Surplus/(Deficit) after capital transfers & contributions	**11 723**	**(2 213)**	**9 510**	**44 437**		**34 927**	**467.3%**	**379.1%**				**(8 334)**
Taxation	–	–	–	–		–	-	-				–
Surplus/(Deficit) after taxation	**11 723**	**(2 213)**	**9 510**	**44 437**		**34 927**	**467.3%**	**379.1%**				**(8 334)**
Attributable to minorities	–	–	–	–		–	-	-				–
Surplus/(Deficit) attributable to municipality	**11 723**	**(2 213)**	**9 510**	**44 437**		**34 927**	**467.3%**	**379.1%**				**(8 334)**
Share of surplus/ (deficit) of associate	–	–	–	–		–	-	-				–
Surplus/(Deficit) for the year	**11 723**	**(2 213)**	**9 510**	**44 437**		**34 927**	**467.3%**	**379.1%**				**(8 334)**

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Reconciliation of Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	2012/2013								2011/2012			
R thousand	Original Budget	Total Budget Adjustments (i.t.o. MFMA s28)	Final adjustments budget	Actual Outcome	Unauthorised expenditure	Variance	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Reported unauthorised expenditure	Expenditure authorised in terms of section 32 of MFMA	Balance to be recovered	Restated Audited Outcome
	1	2	3	4	5	6	7	8	9	10	11	12
Capital expenditure - Vote												
Multi-year expenditure												
Vote 1 - Council General			-			-	-	-			-	
Vote 2 - Municipal Manager			-			-	-	-			-	
Vote 3 - Corporate Services			-			-	-	-			-	
Vote 4 - Financial Services			-			-	-	-			-	
Vote 5 - Community Services			-			-	-	-			-	
Vote 6 - Operational Services			-			-	-	-			-	
Example 7 - Vote7			-			-	-	-			-	
Example 8 - Vote8			-			-	-	-			-	
Example 9 - Vote9			-			-	-	-			-	
Example 10 - Vote10			-			-	-	-			-	
Example 11 - Vote11			-			-	-	-			-	
Example 12 - Vote12			-			-	-	-			-	
Example 13 - Vote13			-			-	-	-			-	
Example 14 - Vote14			-			-	-	-			-	
Example 15 - Vote15			-			-	-	-			-	
Capital multi-year expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure												
Example 1 - Vote1	18	405	423	10		(412)	2%	58%			-	2
Example 2 - Vote2	69	(338)	(269)	48		317	-18%	70%			-	23
Example 3 - Vote3	3 282	1 993	5 275	2 639		(2 636)	50%	80%			-	241
Example 4 - Vote4	761	45 411	46 171	374		(45 797)	1%	49%			-	217
Example 5 - Vote5	1 714		1 714	1 807		93	105%	105%			-	4 574
Example 6 - Vote6	84 503		84 503	102 740		18 237	122%	122%			-	68 921
Example 7 - Vote7			-			-	-	-			-	
Example 8 - Vote8			-			-	-	-			-	
Example 9 - Vote9			-			-	-	-			-	
Example 10 - Vote10			-			-	-	-			-	
Example 11 - Vote11			-			-	-	-			-	
Example 12 - Vote12			-			-	-	-			-	
Example 13 - Vote13			-			-	-	-			-	
Example 14 - Vote14			-			-	-	-			-	
Example 15 - Vote15			-			-	-	-			-	
Capital single-year expenditure	90 347	47 470	137 817	107 618	-	(30 199)	78%	119%	-	-	-	73 978
Total Capital Expenditure - Vote	90 347	47 470	137 817	107 618	-	(30 199)	78%	119%	-	-	-	73 978
Capital Expenditure - Standard												
Governance and administration	6 145	(2 454)	3 691	2 585	-	(1 106)	70%	42%	-	-	-	3 500
Executive and council	145	-	145	131		(14)	90%	90%			-	32
Budget and treasury office	830	(338)	492	423		(70)	86%	51%			-	207
Corporate services	5 170	(2 116)	3 054	2 032		(1 023)	67%	39%			-	3 262
Community and public safety	4 316	4 120	8 436	3 894	-	(4 542)	46%	90%	-	-	-	5 568
Community and social services	1 009	148	1 157	559		(597)	48%	55%			-	200
Sport and recreation	947	1 980	2 927	1 160		(1 767)	40%	122%			-	917
Public safety	1 380	1 992	3 372	1 490		(1 882)	44%	108%			-	4 450
Housing	980	-	980	684		(296)	70%	70%			-	-
Health	-	-	-	-		-	-	-			-	-
Economic and environmental services	3 310	3 381	6 690	6 650	-	(41)	99%	201%	-	-	-	4 831
Planning and development	-	-	-	-		-	-	-			-	24
Road transport	3 310	3 205	6 514	6 498		(17)	100%	196%			-	4 807
Environmental protection	-	176	176	152		(24)	86%	#DIV/0!			-	-
Trading services	76 576	42 424	119 000	94 489	-	(24 510)	79%	123%	-	-	-	60 071
Electricity	14 882	21 136	36 019	29 915		(6 104)	83%	201%			-	16 386
Water	49 778	5 713	55 491	40 201		(15 290)	72%	81%			-	3 703
Waste water management	10 916	15 575	26 490	23 374		(3 116)	88%	214%			-	39 342
Waste management	1 000	(0)	1 000	1 000		-	100%	100%			-	639
Other	-	-	-	-		-	-	-			-	8
Total Capital Expenditure - Standard	90 347	47 470	137 817	107 618	-	(30 199)	78%	119%	-	-	-	73 978
Funded by:												
National Government	40 746	11 300	52 046	51 419		(627)	99%	126%				26 982
Provincial Government	489	16 851	17 320	14 978		(2 342)	86%	3195%				12 222
District Municipality	-	-	-	-		-	-					-
Other transfers and grants	-	693	693	94		(599)	14%	#DIV/0!				693
Transfers recognised - capital	41 215	28 844	70 056	66 491		(3 568)	95%	161%				39 896
Public contributions & donations	-	-	-	-		-	-					5 837
Borrowing	19 982	23 229	43 211	24 975		(18 236)	58%	125%				20 401
Internally generated funds	29 150	(4 602)	24 548	16 153		(8 395)	66%	55%				7 843
Total Capital Funding	90 347	47 470	137 817	107 618		(30 199)	78%	119%				73 978

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Reconciliation of Table A7 Budgeted Cash Flows

Description	2012/2013							2011/2012
R thousand	Original Budget	Budget Adjustments (i.t.o. s28)	Final adjustments budget	Actual Outcome	Variance	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Restated Audited Outcome
	1	2	3	4	5	6	7	8
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Ratepayers and other	526 085	(8 289)	517 797	578 964	61 167	111.8%	110.1%	515 431
Government - operating	110 464	5 396	115 860		(115 860)	-	-	
Government - capital	50 968	11 391	62 359	169 598	107 239	272.0%	332.8%	138 076
Interest	6 056	–	6 056	5 697	(359)	94.1%	94.1%	7 641
Dividends	–	–	–		–	-	-	–
Payments								
Suppliers and employees	(586 378)	3 189	(583 189)	(606 510)	(23 321)	104.0%	103.4%	(565 333)
Finance charges	(31 554)	–	(31 554)	(25 261)	6 293	80.1%	80.1%	(27 576)
Transfers and Grants	(200)	–	(200)		200	-	-	
NET CASH FROM/(USED) OPERATING ACTIVITIES	**75 441**	**11 687**	**87 128**	**122 488**	**35 360**	**140.6%**	**162.4%**	**68 238**
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	8 000	(8 000)	–	(103 910)	(103 910)	#DIV/0!	-1298.9%	(68 140)
Decrease (Increase) in non-current debtors	–	–	–		–	-	-	
Decrease (increase) other non-current receivables	700	–	700	7 252	6 552	1036.1%	1036.1%	(3 187)
Decrease (increase) in non-current investments	30 000	–	30 000	5 000	(25 000)	16.7%	16.7%	55 000
Payments								
Capital assets	(90 347)	(47 470)	(137 817)		137 817	-	-	
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(51 647)**	**(55 470)**	**(107 117)**	**(91 657)**	**15 460**	**85.6%**	**177.5%**	**(16 328)**
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	–	51 000	51 000	51 000	–	100.0%	#DIV/0!	
Borrowing long term/refinancing	–	–	–		–	-	-	
Increase (decrease) in consumer deposits	80	100	180	229	49	127.1%	286.0%	150
Payments								
Repayment of borrowing	(26 661)	–	(26 661)	(25 731)	931	96.5%	96.5%	(23 682)
NET CASH FROM/(USED) FINANCING ACTIVITIES	**(26 581)**	**51 100**	**24 519**	**25 498**	**979**	**104.0%**	**-95.9%**	**(23 531)**
NET INCREASE/ (DECREASE) IN CASH HELD	(2 787)	7 317	4 530	56 329				28 379
Cash/cash equivalents at the year begin:	65 660	100 660	65 660	65 660				37 281
Cash/cash equivalents at the year end:	62 873	103 272	70 190	121 989	51 799	173.8%	194.0%	65 660

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Appendix K

Deviations from, and ratification of minor breaches of, procurement process

(Paragraph 36 of Supply Chain Management Policy)

Order nr.	Amount	Service Provider	Reason	Additional Remarks-if necessary
JULY 2012				
1101103	2 930.00	Sure Boland Tours		Sole supplier
1101239	26 220.00	Nampak Tissue (PTY) LTD		Sole supplier
1101384	2 462.40	Vallei FM		Local radio Station
1101130	6 053.40	Forms Media Independent		Sole supplier of traffic fines books
1101274	13 395.00	WAM Technology CC		Sole supplier
1101407	2 280.00	WAM Technology CC		Sole supplier
1101262	6 685.55	Truvelo Manufactures		Sole supplier
1101540	5 890.00	CQS Technology Holdings (PTY)		Sole supplier
Category Total	**65 916.35**			
1101452	41 938.90	Balju - Worcester		Servicing of summonses-Initial appointment done by the court
1101480	8 540.00	SM Consultants cc		Servicing of summonses-Initial appointment done by the court
Category Total	**50 478.90**			
1101328	3 228.30	Barlinka Kwekery		Goods urgently required
1101184	4 104.00	Hextex		Goods urgently required
1101651	2 100.00	Curtain, Linen and Crockery		Goods urgently required
1101988	197.11	Capital Security		Emergency
1101978	165.96	Capital Security		Emergency
Category Total	**9 795.37**			
1101196	4 744.68	Coroma Doors		Urgent Repairs/ Strip & Quote
1101308	7 876.20	Speedy Tyre and Exhaust		Urgent Repairs/ Strip & Quote
1101120	19 038.00	Fiab Mechanical Installations		Urgent Repairs/ Strip & Quote
1101590	7 044.88	JEC Spares cc		Urgent Repairs/ Strip & Quote
1101501	8 876.58	Hydratech		Urgent Repairs/ Strip & Quote
1101307	3 984.30	Patin Trading 146		Urgent Repairs/ Strip & Quote
1101537	9 055.48	Worcester Gearbox Centre		Urgent Repairs/ Strip & Quote
1101297	5 205.60	Wocester Nissan		Agent
1101110	2 950.07	Audensberg Totota		Agent
1101538	2 223.00	Tony's truck Centre (Pty) Ltd		Urgent Repairs/ Strip & Quote
1101450	2 430.00	Brandwacht Besproeiing		Urgent Repairs/ Strip & Quote
1101352	23 452.08	Strydom's Armature Winders		Urgent Repairs/ Strip & Quote
1101120	2 235.34	JEC Spares cc		Urgent Repairs/ Strip & Quote
1100668	2 397.14	Worcester Pro - Mech		Urgent Repairs/ Strip & Quote
1101036	8 016.48	Strydom's Armature Winders		Urgent Repairs/ Strip & Quote
Category Total	**109 529.83**			
1101494	8 208.00	Masjienburo		Insurance
1101182	2 500.00	Marais Bakwerke		Insurance
1101198	3 650.00	Distinctive Choice 1136 CC		Insurance
Category Total	**14 358.00**			Insurance
1101104	6 856.42	Media24 Publikasies		Adverts
1101457	4 304.82	Media24 Publikasies		Adverts
1101702	15 405.00	Media24 Publikasies		Adverts
1101592	5 739.70	Media24 Publikasies		Adverts
1101161	3 125.60	Media24 Publikasies		Adverts
1104458	2 344.20	Media24 Publikasies		Adverts
1101105	8 228.52	Independent Newspapers		Adverts
1101177	13 543.20	Media24 Publikasies		Adverts
1101179	1 910.41	Media24 Publikasies		Adverts
1101180	6 856.42	Media24 Publikasies		Adverts
1101215	3 612.20	Independent Newspapers		Adverts
1101216	2 690.51	Media24 Publikasies		Adverts
1101251	3 258.94	Media24 Publikasies		Adverts
Category Total	**77 875.94**			
1101408	**9 196.20**	Protea Hotel-George		Accommodation
GRAND TOTAL	337 150.59	29		
AUGUST 2012				
1101766	13 660.63	Muller Terblanche & Beyers	Reg 36(1)(a)(v)	Legal services
1102072	8 863.50	De Vries De Wet & Krouwkam	Reg 36(1)(a)(v)	Legal services

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Deviations from, and ratification of minor breaches of, procurement process

(Paragraph 36 of Supply Chain Management Policy)

Order nr.	Amount	Service Provider	Reason	Additional Remarks-if necessary
1102074	8 422.32	De Vries De Wet & Krouwkam	Reg 36(1)(a)(v)	Legal services
1103701	70 000.00	Human Capital Life Coaching	Reg 36(1)(a)(v)	Recommendation done by the Accounting Officer
1101755	6 165.00	Breedevallei Rekenaars	Reg 36(1)(a)(v)	Insurance
1101758	21 400.75	Hypower Heavy Current Maintenace	Reg 36(1)(a)(v)	Insurance
1101768	2 940.00	Slabbert en Theron Proses	Reg 36(1)(a)(v)	Servicing of summonses-Initial appointment done by the court
1101847	31 078.69	Balju - Worcester	Reg 36(1)(a)(v)	Servicing of summonses-Initial appointment done by the court
1102405	4 620.00	OPR Systems (PTY) LTD	Reg 36(1)(a)(v)	Servicing of summonses-Initial appointment done by the court
1101830	7 980.00	SM Consultants	Reg 36(1)(a)(v)	Servicing of summonses-Initial appointment done by the court
1102090	8 458.80	OPR Systems (PTY) LTD	Reg 36(1)(a)(v)	Servicing of summonses-Initial appointment done by the court
1102444	12 460.00	Slabbert en Theron Proses	Reg 36(1)(a)(v)	Servicing of summonses-Initial appointment done by the court
Category Total	**196 049.69**			
1101900	7 134.24	Van Wyks Blindings Bk	Reg 36(1)(a)(v)	Strip & Quote/ Urgent Repairs
1101794	3 859.09	Orbit Moters Boland	Reg 36(1)(a)(v)	Strip & Quote/ Urgent Repairs
1102292	2 599.20	York Engineering	Reg 36(1)(a)(v)	Strip & Quote/ Urgent Repairs
1101793	8 115.43	Worcester Gearbox Centre	Reg 36(1)(a)(v)	Strip & Quote/ Urgent Repairs
1102071	23 000.00	Fire Raiders Cape (PTY)LTD	Reg 36(1)(a)(v)	Strip & Quote/ Urgent Repairs
1101795	4 089.56	AAD Truck and Bus	Reg 36(1)(a)(v)	Strip & Quote/ Urgent Repairs
1102003	4 244.63	AAD Truck and Bus	Reg 36(1)(a)(v)	Strip & Quote/ Urgent Repairs
1102294	3 503.07	Hydrotech	Reg 36(1)(a)(v)	Strip & Quote/ Urgent Repairs
1102385	19 243.20	Peninsula Water Treatment	Reg 36(1)(a)(v)	Strip & Quote/ Urgent Repairs
1102387	29 869.14	Fiab Mechanical Installations	Reg 36(1)(a)(v)	Strip & Quote/ Urgent Repairs
Category Total	**105 657.56**			
1101685	15 070.80	Nampak Tissue (PTY) LTD	Reg 36(1)(a)(v)	Sole supplier
1102391	8 773.44	National Flag	Reg 36(1)(a)(v)	Sole supplier
Category Total	**23 844.24**			
1101678	3 125.60	Media24 Publikasies	Reg 36(1)(a)(v)	Newspapers of records as recommended by legislation and Council
1101702	15 405.00	Media24 Publikasies	Reg 36(1)(a)(v)	Newspapers of records as recommended by legislation and Council
1101736	3 612.20	Independent Newspapers	Reg 36(1)(a)(v)	Newspapers of records as recommended by legislation and Council
1101737	4 663.56	Media24 Publikasies	Reg 36(1)(a)(v)	Newspapers of records as recommended by legislation and Council
1101846	2 031.64	Media 24 Publikasies	Reg 36(1)(a)(v)	Newspapers of records as recommended by legislation and Council
1102077	4 663.56	Media 24 Publikasies	Reg 36(1)(a)(v)	Newspapers of records as recommended by legislation and Council
1102078	6 261.15	Independent Newspapers	Reg 36(1)(a)(v)	Newspapers of records as recommended by legislation and Council
1102247	7 224.41	Independent Newspapers	Reg 36(1)(a)(v)	Newspapers of records as recommended by legislation and Council
1102248	4 035.77	Media 24 Publikasies	Reg 36(1)(a)(v)	Newspapers of records as recommended by legislation and Council
1102179	35 116.66	Media 24 Publikasies	Reg 36(1)(a)(v)	Newspapers of records as recommended by legislation and Council
Category Total	**86 139.55**			
1102299	34 162.38	Alpha Civils Edms Bpk	Reg 36(1)(a)(i)	Services required urgently
1101664	11 427.51	Babcock Equipment	Reg 36(1)(a)(i)	Services required urgently
1101665	35 541.65	Transtech	Reg 36(1)(a)(i)	Services required urgently
1101853	23 073.60	Winterbach Broers BK	Reg 36(1)(a)(i)	Services required urgently
1101854	23 073.60	Winterbach Broers BK	Reg 36(1)(a)(i)	Services required urgently
1102303	3 839.00	De Jagers	Reg 36(1)(a)(i)	Services required urgently
1101855	7 980.00	Winterbach Broers BK	Reg 36(1)(a)(i)	Services required urgently
1101902	2 508.00	Winterbach Broers BK	Reg 36(1)(a)(i)	Services required urgently
1102045	6 750.00	Curten, Linen and Crockery	Reg 36(1)(a)(i)	Services required urgently
1102059	14 000.00	WRP Consulting Engineers	Reg 36(1)(a)(i)	Services required urgently
1102180	2 400.00	Astra Catering Services	Reg 36(1)(a)(i)	Services required urgently
1102117	7 876.72	Eaton Electric	Reg 36(1)(a)(v)	Services urgently needed
1102118	12 690.82	Eaton Electric	Reg 36(1)(a)(v)	Services urgently needed
1102375	3 000.00	Kipo taxis	Reg 36(1)(a)(v)	Services urgently needed
1101993	32 000.00	Fabulous Foods	Reg 36(1)(a)(v)	Services urgently needed
1102058	2 516.55	A C Security	Reg 36(1)(a)(v)	Services urgently needed
1102177	5 690.88	Autacs Signs	Reg 36(1)(a)(v)	Services urgently needed
1102075	2 641.00	Sure Boland Tours	Reg 36(1)(a)(v)	Services urgently needed
1102079	7 722.00	Sure Boland Tours	Reg 36(1)(a)(v)	Services urgently needed
1102130	4 976.00	Curtain , Linen & Crockery	Reg 36(1)(a)(v)	Services urgently needed
1102176	17 000.00	Infra - Rad	Reg 36(1)(a)(v)	Services urgently needed
1102227	3 500.00	Mandy's Catering And Cleaning	Reg 36(1)(a)(v)	Services urgently needed
1102270	2 178.00	De Jagers	Reg 36(1)(a)(v)	Services urgently needed
1102364	6 200.00	De Jagers	Reg 36(1)(a)(v)	Services urgently needed
1102526	12 504.66	Elster Kent Metering	Reg 36(1)(a)(v)	Services urgently needed
1101977	166.67	Capital Security	Reg 36(1)(a)(v)	Services urgently needed
1105727	166.67	Capital Security	Reg 36(1)(a)(v)	Services urgently needed
1102594	1 374.04	AC Security	Reg 36(1)(a)(v)	Services urgently needed
Category Total	**286 959.75**			
1101926	2 388.00	Saint George Hotel & Convention	Reg 36(1)(a)(v)	Accommodation
1102216	4 157.90	Emperors Palace	Reg 36(1)(a)(v)	Accommodation
1102041	8 940.00	Karoo 1 Hotel Village	Reg 36(1)(a)(v)	Accommodation

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(Paragraph 36 of Supply Chain Management Policy)

Order nr.	Amount	Service Provider	Reason	Additional Remarks-if necessary
1102267	2 920.00	Blue Bay Lodge	Reg 36(1)(a)(v)	Accommodation
1102081	14 025.00	Protea Hotel Cumberland	Reg 36(1)(a)(v)	Accommodation
Category Total	32 430.90			
1101673	192.98	Vodacom	Reg 36(1)(a)(v)	Impractical
Total	731 274.67	44		

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1102699	9 849.60	Schiba Trading	Reg 36(1)(a)(v)	Insurance
1102797	8 193.27	Worcester Bakwerke EDMS BPK	Reg 36(1)(a)(v)	Insurance
1102798	3 743.76	Marais Bakwerke	Reg 36(1)(a)(v)	Insurance
1102799	9 200.00	Distinctive Choice 1136cc	Reg 36(1)(a)(v)	Insurance
1103086	2 040.00	Stasie Meubileerdes	Reg 36(1)(a)(v)	Insurance
1103202	4 563.99	Marais Bakwerke	Reg 36(1)(a)(v)	Insurance
1103244	10 199.58	HSM Amanzi Pump And Sewerage	Reg 36(1)(a)(v)	Insurance
1102620	29 000.00	Protea Hotel-Cumberland	Reg 36(1)(a)(v)	Accommodation
1103028	18 786.25	Protea Hotel-Tygervalley	Reg 36(1)(a)(v)	Accommodation
1102796	3 330.00	Emperors palace	Reg 36(1)(a)(v)	Accommodation
Category Total	98 906.45			
1103055	3 920.00	SM Consultants	Reg 36(1)(a)(v)	Servicing of summonses-Initial appointment done by the court
1103056	8 618.40	OPR Systems	Reg 36(1)(a)(v)	Servicing of summonses-Initial appointment done by the court
1102729	10 693.20	OPR Systems	Reg 36(1)(a)(v)	Servicing of summonses-Initial appointment done by the court
1102808	6 000.00	Fourie's Begrafnis Dienste	Reg 36(1)(a)(v)	Mayor's assistance towards needy families
1103098	11 892.00	Murray Fourie & Le Roux	Reg 36(1)(a)(v)	Exceptional case where it is impractical to follow a normal procurement process-legal services
110291	42 670.20	De Vries, De Wet & Krouwkam	Reg 36(1)(a)(v)	Exceptional case where it is impractical to follow a normal procurement process-legal services
1103193	8 960.00	Slabbert En Theron Proses Bedieners	Reg 36(1)(a)(v)	Exceptional case where it is impractical to follow a normal procurement process-legal services
1102730	22 493.00	Muller Terblanche and Beyers	Reg 36(1)(a)(v)	Exceptional case where it is impractical to follow a normal procurement process-legal services
Category Total	115 246.80			
1102605	6 042.00	Winterbach Broers BK	Reg 36(1)(a)(i)	Sole supplier
1102769	6 950.00	Sure Boland Tours	Reg 36(1)(a)(i)	Sole supplier
1102829	25 000.00	Winterbach Broers BK	Reg 36(1)(a)(i)	Sole supplier
1102942	422 997.00	Pricewaterhousecoopers Inc	Reg 36(1)(a)(i)	Sole supplier
1102959	26 220.00	Nampak Tissue (PTY)LTD	Reg 36(1)(a)(i)	Sole supplier
1103224	22 830.18	Gene Louw Traffic College	Reg 36(1)(a)(i)	Sole supplier
1103315	27 975.60	Barloworld Equipment	Reg 36(1)(a)(i)	Sole supplier
1103000	947.10	Glaschem	Reg 36(1)(a)(i)	Sole supplier
Category Total	538 961.88			
1103290	5 779.53	Independent Newspapers	Reg 36(1)(a)(v)	Adverts
1102768	7 224.41	Independent Newspapers	Reg 36(1)(a)(v)	Adverts
1102968	7 224.41	Independent Newspapers	Reg 36(1)(a)(v)	Adverts
1103139	4 334.64	Independent Newspapers	Reg 36(1)(a)(v)	Adverts
1102896	2 344.07	Media 24 Publikasies	Reg 36(1)(a)(v)	Adverts
1102902	14 465.00	Media 24 Publikasies	Reg 36(1)(a)(v)	Adverts
1102968	7 224.41	Independent Newspapers	Reg 36(1)(a)(v)	Adverts
1102969	5 381.03	Media 24 Publikasies	Reg 36(1)(a)(v)	Adverts
1103139	4 334.64	Independent Newspapers	Reg 36(1)(a)(v)	Adverts
1103140	2 959.57	Media 24 Publikasies	Reg 36(1)(a)(v)	Adverts
Category Total	61 271.71			
1103166	5 850.00	Laslappies	Reg 36(1)(a)(i)	Services urgently needed
1102917	8 400.00	Theresa's Catering Services	Reg 36(1)(a)(i)	Services urgently needed
1102617	3 200.00	Golden Valley Rewards	Reg 36(1)(a)(i)	Services urgently needed
1103075	20 081.10	Strydom's Armature Winders BK	Reg 36(1)(a)(i)	Services urgently needed
1103093	39 287.82	Indecon Instrumentation Contro	Reg 36(1)(a)(i)	Services urgently needed
1103177	2 250.00	Inyameko Trading 230 CC	Reg 36(1)(a)(i)	Services urgently needed
1103178	2 250.00	Inyameko Trading 230 CC	Reg 36(1)(a)(i)	Services urgently needed
Category Total	81 318.92			

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Order nr.	Amount	Service Provider	Reason	Additional Remarks-if necessary
1102855	4 992.97	Boland Hydrailics	Reg 36(1)(a)(v)	Urgent Repairs/ Stip & Quote
1102850	6 754.50	Boland Hydrailics	Reg 36(1)(a)(v)	Urgent Repairs/ Stip & Quote
1102849	4 366.20	Boland Hydrailics	Reg 36(1)(a)(v)	Urgent Repairs/ Stip & Quote
1103131	3 024.24	Boland Engine & Trekkerdienste	Reg 36(1)(a)(v)	Urgent Repairs/ Stip & Quote
1102894	5 088.50	Boland Engine & Trekkerdienste	Reg 36(1)(a)(v)	Urgent Repairs/ Stip & Quote
1103082	4 381.35	JEC Spares	Reg 36(1)(a)(v)	Urgent Repairs/ Stip & Quote
1102875	10 596.59	JEC Spares	Reg 36(1)(a)(v)	Urgent Repairs/ Stip & Quote
1102576	5 544.45	JEC Spares	Reg 36(1)(a)(v)	Urgent Repairs/ Stip & Quote
1103278	3 996.08	Orbit Motors Boland	Reg 36(1)(a)(v)	Urgent Repairs/ Stip & Quote
1103085	21 839.41	Orbit Motors Boland	Reg 36(1)(a)(v)	Urgent Repairs/ Stip & Quote
1103067	32 695.20	Worcester Enginesentrum	Reg 36(1)(a)(v)	Urgent Repairs/ Stip & Quote
1103335	35 170.30	Hydrenco (PTY)LTD	Reg 36(1)(a)(v)	Urgent Repairs/ Stip & Quote
1103238	5 754.15	Maxal Projects	Reg 36(1)(a)(v)	Urgent Repairs/ Stip & Quote
1103237	6 634.80	Strydom's Armature Winders BK	Reg 36(1)(a)(v)	Urgent Repairs/ Stip & Quote
1102561	3 790.00	Distinctive Choice 1136cc	Reg 36(1)(a)(v)	Urgent Repairs/ Stip & Quote
1102669	6 954.00	Visser's Ingenieurawerke	Reg 36(1)(a)(v)	Urgent Repairs/ Stip & Quote
1102839	46 493.76	HSM Amanzi Pump And Sewerage	Reg 36(1)(a)(v)	Urgent Repairs/ Stip & Quote
1103021	41 227.95	Barloworld Equipment	Reg 36(1)(a)(v)	Urgent Repairs/ Stip & Quote
1103073	16 486.27	Transtech	Reg 36(1)(a)(v)	Urgent Repairs/ Stip & Quote
Category Total	**265 790.72**			
Total	**1 161 496.48**	**38**		

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1103466	**32 607.94**	Balju - Worcester	Reg 36(1)(a)(v)	Servicing of summonses-Initial appointment done by the court
1103607	8 390.40	De Vries De Wet & Krouwkam	Reg 36(1)(a)(v)	Exceptional case where it is impractical to follow a normal procurement process-Legal services
1103913	7 140.00	Slabbert En Theron Proses Bedieners	Reg 36(1)(a)(v)	Exceptional case where it is impractical to follow a normal procurement process-Legal services
1104404	10 054.80	OPR Systems (PTY)LTD	Reg 36(1)(a)(v)	Servicing of summonses-Initial appointment done by the court
1103914	7 980.00	OPR Systems (PTY)LTD	Reg 36(1)(a)(v)	Servicing of summonses-Initial appointment done by the court
1103921	2 800.00	SM Consultants	Reg 36(1)(a)(v)	Servicing of summonses-Initial appointment done by the court
1104033	6 160.00	Slabbert En Theron Proses Bedieners	Reg 36(1)(a)(v)	Exceptional case where it is impractical to follow a normal procurement process-Legal services
1104036	12 158.00	De Vries De Wet & Krouwkam	Reg 36(1)(a)(v)	Exceptional case where it is impractical to follow a normal procurement process-Legal services
1104038	10 032.00	De Vries De Wet & Krouwkam	Reg 36(1)(a)(v)	Exceptional case where it is impractical to follow a normal procurement process-Legal services
1104039	4 702.50	Conradie Incorporated	Reg 36(1)(a)(v)	Exceptional case where it is impractical to follow a normal procurement process-Legal services
1104040	2 357.00	Muller Terblanche & Beyers	Reg 36(1)(a)(v)	Exceptional case where it is impractical to follow a normal procurement process-Legal services
1103719	29 317.61	Balju - Worcester	Reg 36(1)(a)(v)	Servicing of summonses-Initial appointment done by the court
1103599	7 660.80	OPR Systems (PTY)LTD	Reg 36(1)(a)(v)	Servicing of summonses-Initial appointment done by the court
1104247	9 520.00	Slabbert En Theron Proses Bedieners	Reg 36(1)(a)(v)	Exceptional case where it is impractical to follow a normal procurement process-Legal services
1104287	89 649.60	New Neon Lighting	Reg 36(1)(a)(v)	Exceptional case where it is impractical to follow a normal procurement process
1104290	50 358.36	New Neon Lighting	Reg 36(1)(a)(v)	Exceptional case where it is impractical to follow a normal procurement process
Category Total	**258 281.07**			
1104138	2 955.13	Worcester Nissan	Reg 36(1)(a)(ii)	Sole supplier/ Nissan Agent
1103879	2 219.85	Cape Office Machines (PTY) LTD	Reg 36(1)(a)(ii)	Sole supplier/ Agent for Xerox machines
1103820	10 653.41	Fire Raiders Cape (PTY)LTD	Reg 36(1)(a)(ii)	Sole supplier
1103825	56 687.24	Fire Raiders Cape (PTY)LTD	Reg 36(1)(a)(ii)	Sole supplier
1103838	20 590.35	AAD Truck & Bus	Reg 36(1)(a)(ii)	Sole supplier/ Agent for Nissan Trucks
1103567	14 573.91	Patch Industrial Supplies & Co	Reg 36(1)(a)(ii)	Sole supplier
1103452	2 185.00	Sure Boland Tours	Reg 36(1)(a)(ii)	Sole supplier
1103511	5 754.00	Sure Boland Tours	Reg 36(1)(a)(ii)	Sole supplier
1104274	23 244.00	CQS Technology Holdings (PTY)	Reg 36(1)(a)(ii)	Sole supplier
Category Total	**138 862.89**			
1104224	11 980.00	Distinctive Choice 1136 CC	Reg 36(1)(a)(v)	Insurance
1103369	7 099.00	Breedevallei Rekenaars	Reg 36(1)(a)(v)	Insurance
1104030	4 950.00	Distinctive Choice 1136 CC	Reg 36(1)(a)(v)	Insurance
1103374	5 750.00	Distinctive Choice 1136 CC	Reg 36(1)(a)(v)	Insurance
1103375	4 150.00	Distinctive Choice 1136 CC	Reg 36(1)(a)(v)	Insurance
Category Total	**33 929.00**			

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Order nr.	Amount	Service Provider	Reason	Additional Remarks-if necessary
1104178	30 263.16	King's Cycle	Reg 36(1)(a)(i)	Services urgently needed
1104539	2 600.00	Gamsu & Houtman landmeters	Reg 36(1)(a)(i)	Services urgently needed
1103597	4 800.00	Laslappies	Reg 36(1)(a)(i)	Services urgently needed
1104051	3 500.00	Curtain, Linen & Crockery	Reg 36(1)(a)(i)	Services urgently needed
1104044	4 950.00	Laslappies	Reg 36(1)(a)(i)	Services urgently needed
1103532	2 356.38	Winterbach Broers	Reg 36(1)(a)(i)	Services urgently needed
1104219	3 000.00	CP Jansen Taxis	Reg 36(1)(a)(i)	Services urgently needed
1104047	3 750.00	Curtain and Linen Center	Reg 36(1)(a)(i)	Services urgently needed
1103458	2 650.00	Coroma Doors	Reg 36(1)(a)(i)	Services urgently needed
1103418	3 611.52	Winterbach Broers	Reg 36(1)(a)(i)	Services urgently needed
1103417	2 250.36	Winterbach Broers	Reg 36(1)(a)(i)	Services urgently needed
1103538	2 250.00	Inyameko Trading 230cc	Reg 36(1)(a)(i)	Services urgently needed
1104253	3 000.00	Kipo Taxiz and Busdiens	Reg 36(1)(a)(i)	Services urgently needed
1103924	38 532.00	Ithuba Industries	Reg 36(1)(a)(i)	Services urgently needed
1103947	2 257.44	F G Besproeiing	Reg 36(1)(a)(i)	Services urgently needed
1103701	70 000.00	Human Capital Life Coaching	Reg 36(1)(a)(i)	Services urgently needed
1104008	78 734.10	HSM Amanzi Pump	Reg 36(1)(a)(i)	Services urgently needed
1104141	4 000.00	Brandwacht Besproeiing	Reg 36(1)(a)(i)	Services urgently needed
1101960	197.11	Capital Security	Reg 36(1)(a)(i)	Services urgently needed
Category Total	**262 702.07**			
1104538	9 044.40	HSM Amanzi Pump	Reg 36(1)(a)(v)	Stip & Quote/ Urgent Repairs
1104387	28 087.32	HSM Amanzi Pump	Reg 36(1)(a)(v)	Stip & Quote/ Urgent Repairs
1103568	2 086.20	York Engineering	Reg 36(1)(a)(v)	Stip & Quote/ Urgent Repairs
1104021	2 136.00	Poplar Engineering Works	Reg 36(1)(a)(v)	Stip & Quote/ Urgent Repairs
1103754	3 177.18	Worcester Brake and Clutch	Reg 36(1)(a)(v)	Stip & Quote/ Urgent Repairs
1103381	5 384.67	Baxter Auto Services	Reg 36(1)(a)(v)	Stip & Quote/ Urgent Repairs
1103043	3 274.08	Bike Boutique	Reg 36(1)(a)(v)	Stip & Quote/ Urgent Repairs
1103042	2 292.54	Bike Boutique	Reg 36(1)(a)(v)	Stip & Quote/ Urgent Repairs
1103824	15 112.98	Fiab Mechanical Installations	Reg 36(1)(a)(v)	Stip & Quote/ Urgent Repairs
1103377	18 618.12	Eaton Electric	Reg 36(1)(a)(v)	Stip & Quote/ Urgent Repairs
1103520	4 446.00	Indecon Instrumental Control	Reg 36(1)(a)(v)	Stip & Quote/ Urgent Repairs
1103460	3 648.00	Marais Bakwerke	Reg 36(1)(a)(v)	Stip & Quote/ Urgent Repairs
1103378	13 910.01	Eaton Electric	Reg 36(1)(a)(v)	Stip & Quote/ Urgent Repairs
1103502	18 810.00	Peninsula Water Treatment	Reg 36(1)(a)(v)	Stip & Quote/ Urgent Repairs
1104124	2 982.94	Jafee's Ford	Reg 36(1)(a)(v)	Stip & Quote/ Urgent Repairs
1103577	3 850.00	CW Mowers	Reg 36(1)(a)(v)	Stip & Quote/ Urgent Repairs
1103581	7 636.86	Anchor Testing & Rigging Service	Reg 36(1)(a)(v)	Stip & Quote/ Urgent Repairs
1103636	14 770.75	Meissner A Division Of Actom	Reg 36(1)(a)(v)	Stip & Quote/ Urgent Repairs
1103732	33 652.80	Strydom's Armature Winders BK	Reg 36(1)(a)(v)	Stip & Quote/ Urgent Repairs
1103733	26 131.08	Strydom's Armature Winders BK	Reg 36(1)(a)(v)	Stip & Quote/ Urgent Repairs
1103854	5 033.10	Fiab Mechanical Installations	Reg 36(1)(a)(v)	Stip & Quote/ Urgent Repairs
1103855	5 836.80	Crest Bouers	Reg 36(1)(a)(v)	Stip & Quote/ Urgent Repairs
1103856	29 218.20	HSM Amanzi Pump	Reg 36(1)(a)(v)	Stip & Quote/ Urgent Repairs
1103857	12 025.86	HSM Amanzi Pump	Reg 36(1)(a)(v)	Stip & Quote/ Urgent Repairs
1103859	17 737.26	HSM Amanzi Pump	Reg 36(1)(a)(v)	Stip & Quote/ Urgent Repairs
1103894	11 653.20	J E C Spares	Reg 36(1)(a)(v)	Stip & Quote/ Urgent Repairs
1103951	13 714.20	HSM Amanzi Pump	Reg 36(1)(a)(v)	Stip & Quote/ Urgent Repairs
1103953	22 142.22	Fiab Mechanical Installations	Reg 36(1)(a)(v)	Stip & Quote/ Urgent Repairs
1104135	11 390.97	J E C Spares	Reg 36(1)(a)(v)	Stip & Quote/ Urgent Repairs
1104325	7 073.70	Hydrenco (PTY) LTD	Reg 36(1)(a)(v)	Stip & Quote/ Urgent Repairs
1104327	17 499.00	HSM Amanzi Pump	Reg 36(1)(a)(v)	Stip & Quote/ Urgent Repairs
1104328	21 021.60	HSM Amanzi Pump	Reg 36(1)(a)(v)	Stip & Quote/ Urgent Repairs
1104329	18 148.80	HSM Amanzi Pump	Reg 36(1)(a)(v)	Stip & Quote/ Urgent Repairs
1104330	19 174.80	HSM Amanzi Pump	Reg 36(1)(a)(v)	Stip & Quote/ Urgent Repairs
1104331	26 060.40	HSM Amanzi Pump	Reg 36(1)(a)(v)	Stip & Quote/ Urgent Repairs
1104387	15 738.02	Worcester Nissan	Reg 36(1)(a)(v)	Stip & Quote/ Urgent Repairs
1104388	18 297.00	HSM Amanzi Pump	Reg 36(1)(a)(v)	Stip & Quote/ Urgent Repairs
Category Total	**490 817.06**			
1104230	4 019.70	Protea Hotel Dorphuis		Accommodation
1103844	2 010.00	Hermanus Lodge		Accommodation
Category Total	**6 029.70**			
Total	**1 223 229.73**	**52**		

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1104460	10 443.00	De Vries De Wet & Krouwkam	Reg 36(1)(a)(v)	Exceptional case where it is impractical to follow a normal procurement process-legal services
1105231	2 620.53	Murray, Fourie and Le Roux	Reg 36(1)(a)(v)	Exceptional case where it is impractical to follow a normal procurement process-legal services

Appendix K

Deviations from, and ratification of minor breaches of, procurement process

(Paragraph 36 of Supply Chain Management Policy)

Order nr.	Amount	Service Provider	Reason	Additional Remarks-if necessary
1105228	18 016.90	Conradie Inc	Reg 36(1)(a)(v)	Exceptional case where it is impractical to follow a normal procurement process-legal services
1104611	9 097.20	OPR Systems (PTY) LTD	Reg 36(1)(a)(v)	Servicing of summonses-Initial appointment done by the court
1104612	9 240.00	SM Consultants CC	Reg 36(1)(a)(v)	Servicing of summonses-Initial appointment done by the court
1104723	3 848.20	Capital Security	Reg 36(1)(a)(v)	Exceptional case where it is impractical to follow a normal procurement process-Extension of the current system
1104774	42 119.71	Balju - Worcester	Reg 36(1)(a)(v)	Servicing of summonses-Initial appointment done by the court
1105161	7 980.00	OPR Systems (PTY) LTD	Reg 36(1)(a)(v)	Servicing of summonses-Initial appointment done by the court
Category Total	**103 365.54**			
1104733	5 557.50	Forms Media Ind	Reg 36(1)(a)(i)	Sole supplier
1104767	2 903.00	Sure Boland Tours	Reg 36(1)(a)(i)	Sole supplier locally
1104768	5 806.00	Sure Boland Tours	Reg 36(1)(a)(i)	Sole supplier locally
1104769	5 806.00	Sure Boland Tours	Reg 36(1)(a)(i)	Sole supplier locally
1105109	8 670.82	Masiqhame Trading 77 CC	Reg 36(1)(a)(i)	Sole supplier locally
1104834	28 620.00	HSM Amanzi Pump And Sewerage	Reg 36(1)(a)(i)	Sole supplier
1104538	9 074.40	HSM Amanzi Pump And Sewerage	Reg 36(1)(a)(i)	Sole supplier
1104927	4 625.00	Sure Boland Tours	Reg 36(1)(a)(i)	Sole supplier
1105184	133 430.53	Patch Industrial Supplies & Co	Reg 36(1)(a)(i)	Sole supplier
1105241	31 408.80	Agri Mega Promotions	Reg 36(1)(a)(i)	Sole supplier
Category Total	**235 902.05**			
1104747	5 814.00	CS Traffic Emgineering & Cons	Reg 36(1)(a)(i)	Services urgently needed
1105517	4 680.00	David frankil Williams	Reg 36(1)(a)(i)	Services urgently needed
1105300	4 200.00	CP Jansen Taxis	Reg 36(1)(a)(i)	Services urgently needed
1105164	3 000.00	H Terblanche	Reg 36(1)(a)(i)	Services urgently needed
1104580	5 500.00	Boomrock Productions	Reg 36(1)(a)(i)	Services urgently needed
1104807	4 500.00	Mandy's Catering And Cleaning	Reg 36(1)(a)(i)	Services urgently needed
1104749	2 630.00	Brandwacht Besproeiing	Reg 36(1)(a)(i)	Services urgently needed
1105202	44 801.66	Future Security Services	Reg 36(1)(a)(i)	Services urgently needed
Category Total	**75 125.66**			
1104973	2 801.96	AAD Truck & Bus Worcester	Reg 36(1)(a)(v)	Urgent Repairs/ Strip and quote
1105107	6 406.80	Barloworld Eqpt	Reg 36(1)(a)(v)	Urgent Repairs/ Strip and quote
1105131	5 560.66	Worcester Brake and Clutch	Reg 36(1)(a)(v)	Urgent Repairs/ Strip and quote
1104912	4 702.50	BM Power	Reg 36(1)(a)(v)	Urgent Repairs/ Strip and quote
1104905	2 951.71	BM Power	Reg 36(1)(a)(v)	Urgent Repairs/ Strip and quote
1104817	4 576.69	BM Power	Reg 36(1)(a)(v)	Urgent Repairs/ Strip and quote
1105071	18 590.64	JEC Spares	Reg 36(1)(a)(v)	Urgent Repairs/ Strip and quote
1104644	3 368.93	JEC Spares	Reg 36(1)(a)(v)	Urgent Repairs/ Strip and quote
1104625	2 840.37	JEC Spares	Reg 36(1)(a)(v)	Urgent Repairs/ Strip and quote
1104463	8 267.26	Orchard Supplies	Reg 36(1)(a)(v)	Urgent Repairs/ Strip and quote
1104550	5 757.00	Boland Gearbox Centre	Reg 36(1)(a)(v)	Urgent Repairs/ Strip and quote
1104562	34 770.00	New Horizons - Cape Town	Reg 36(1)(a)(v)	Urgent Repairs/ Strip and quote
1104692	6 587.90	Boland Inginiers & Trekkerdienste	Reg 36(1)(a)(v)	Urgent Repairs/ Strip and quote
1104689	2 204.62	Boland Inginiers & Trekkerdienste	Reg 36(1)(a)(v)	Urgent Repairs/ Strip and quote
1104573	9 861.00	Container World (PTY) LTD	Reg 36(1)(a)(v)	Urgent Repairs/ Strip and quote
1104585	19 745.04	Fire Raiders Cape (PTY) LTD	Reg 36(1)(a)(v)	Urgent Repairs/ Strip and quote
1104645	34 726.68	TGS Gear Services	Reg 36(1)(a)(v)	Urgent Repairs/ Strip and quote
1104653	19 733.40	TGS Gear Services	Reg 36(1)(a)(v)	Urgent Repairs/ Strip and quote
1104976	11 683.03	Transtech	Reg 36(1)(a)(v)	Urgent Repairs/ Strip and quote
1104654	15 162.00	TGS Gear Services	Reg 36(1)(a)(v)	Urgent Repairs/ Strip and quote
1104776	38 041.90	Hydrenco (PTY) LTD	Reg 36(1)(a)(v)	Urgent Repairs/ Strip and quote
1104778	12 311.20	Fire Raiders Cape (PTY) LTD	Reg 36(1)(a)(v)	Urgent Repairs/ Strip and quote
1104831	22 241.40	Strydom's Armature Winders Bk	Reg 36(1)(a)(v)	Urgent Repairs/ Strip and quote
1104835	23 692.62	Strydom's Armature Winders Bk	Reg 36(1)(a)(v)	Urgent Repairs/ Strip and quote
1104836	11 628.00	Strydom's Armature Winders Bk	Reg 36(1)(a)(v)	Urgent Repairs/ Strip and quote
1104841	24 128.10	Strydom's Armature Winders Bk	Reg 36(1)(a)(v)	Urgent Repairs/ Strip and quote
1104913	16 148.10	Strydom's Armature Winders Bk	Reg 36(1)(a)(v)	Urgent Repairs/ Strip and quote
1104914	26 596.20	Strydom's Armature Winders Bk	Reg 36(1)(a)(v)	Urgent Repairs/ Strip and quote
1104922	11 226.72	Maxal Projects (SA)PTY LTD	Reg 36(1)(a)(v)	Urgent Repairs/ Strip and quote
1104964	2 464.68	Maxal Projects (SA)PTY LTD	Reg 36(1)(a)(v)	Urgent Repairs/ Strip and quote
1105051	3 958.08	Strydom's Armature Winders Bk	Reg 36(1)(a)(v)	Urgent Repairs/ Strip and quote
1104530	2 180.30	V & S Verkoeling & Lugreeling	Reg 36(1)(a)(v)	Urgent Repairs/ Strip and quote
1104532	53 881.94	Transtech	Reg 36(1)(a)(v)	Urgent Repairs/ Strip and quote
Category Total	**468 797.43**			
1104422	19 237.72	Media 24 Publication		Advert
1104524	3 681.06	Media 24 Publication		Advert
1104741	33 601.50	Media 24 Publication		Advert
1104592	4 035.77	Media 24 Publication		Advert
1104737	3 907.00	Media 24 Publication		Advert
1104743	3 497.67	Media 24 Publication		Advert

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Order nr.	Amount	Service Provider	Reason	Additional Remarks-if necessary
1104792	3 681.06	Media 24 Publication		Advert
1104920	9 376.80	Media 24 Publication		Advert
1104929	3 100.80	Media 24 Publication		Advert
1105027	3 497.67	Media 24 Publication		Advert
1104593	5 779.53	Independent Newspapers		Advert
1104773	5 779.53	Independent Newspapers		Advert
1105009	3 130.58	Independent Newspapers		Advert
Category Total	**102 306.69**			
Total	**985 497.37**	38		
DECEMBER 2012				
1105302	207 051.10	De Vries De Wet & Krouwkam	Reg 36(1)(a)(v)	Exceptional case where it is impractical to follow a normal procurement process-legal services
1105801	38 748.28	De Vries de Wet Krouwkam	Reg 36(1)(a)(v)	Exceptional case where it is impractical to follow a normal procurement process-legal services
1105040	3 528.30	De Vries De Wet & Krouwkam	Reg 36(1)(a)(v)	Exceptional case where it is impractical to follow a normal procurement process-legal services
1105242	2 500.00	Casa Ilios	Reg 36(1)(a)(v)	Exceptional case where it is impractical to follow a normal procurement process-legal services
1105274	38 580.44	Balju - Worcester	Reg 36(1)(a)(v)	Servicing of summonses-Initial appointment done by the court
1105359	7 280.00	Slabbert & Theron Process Bedieners	Reg 36(1)(a)(v)	Servicing of summonses-Initial appointment done by the court
1105638	8 680.00	Slabbert & Theron Process Bedieners	Reg 36(1)(a)(v)	Servicing of summonses-Initial appointment done by the court
1105650	5 600.00	SM Consultants	Reg 36(1)(a)(v)	Servicing of summonses-Initial appointment done by the court
1106637	15 640.80	OPR Systems	Reg 36(1)(a)(v)	Servicing of summonses-Initial appointment done by the court
1105610	4 685.00	Beulah Funeral Services	Reg 36(1)(a)(v)	Impractical to follow the procurement system
Category Total	**332 293.92**			
1105586	72 960.00	Overberg Water	Reg 36(1)(a)(ii)	Sole supplier
1105578	2 872.80	Drager South Africa (PTY)LTD	Reg 36(1)(a)(ii)	Sole supplier
Category Total	**75 832.80**			
1105229	9 300.00	Drain Lema	Reg 36(1)(a)(i)	Services urgently needed
1105502	4 612.44	Cum Laude Construction	Reg 36(1)(a)(i)	Services urgently needed
1105641	4 685.00	Curtain and Linen Center	Reg 36(1)(a)(i)	Services urgently needed
1105720	2 100.00	IS Caterers	Reg 36(1)(a)(i)	Services urgently needed
1105526	3 000.00	JA Transport	Reg 36(1)(a)(i)	Services urgently needed
1105385	6 316.11	Mohraz Distributors	Reg 36(1)(a)(i)	Services urgently needed
1104827	44 460.00	Lazar Civil Engineering Supplies	Reg 36(1)(a)(i)	Services urgently needed
1105505	17 039.20	Hydrenco (Pty) Ltd	Reg 36(1)(a)(i)	Services urgently needed
1101968	197.11	Capital Security	Reg 36(1)(a)(i)	Services urgently needed
Category Total	**91 709.86**			
1105677	2 789.59	Cader's Auto Electric	Reg 36(1)(a)(v)	Stip & Quote/ Urgent Repairs
1105563	19 129.00	Vissers Engineurswerke	Reg 36(1)(a)(v)	Stip & Quote/ Urgent Repairs
1105562	4 617.00	Vissers Engineurswerke	Reg 36(1)(a)(v)	Stip & Quote/ Urgent Repairs
1105821	8 386.80	JEC Spares	Reg 36(1)(a)(v)	Stip & Quote/ Urgent Repairs
1105612	2 383.19	JEC Spares	Reg 36(1)(a)(v)	Stip & Quote/ Urgent Repairs
1105425	2 822.19	JEC Spares	Reg 36(1)(a)(v)	Stip & Quote/ Urgent Repairs
1105423	2 475.62	Marais Bakwerke	Reg 36(1)(a)(v)	Stip & Quote/ Urgent Repairs
1105680	3 085.07	Cader's Auto Electric	Reg 36(1)(a)(v)	Stip & Quote/ Urgent Repairs
1105473	6 630.00	Harry's Upholstery	Reg 36(1)(a)(v)	Stip & Quote/ Urgent Repairs
1105471	3 850.00	Harry's Upholstery	Reg 36(1)(a)(v)	Stip & Quote/ Urgent Repairs
1105288	10 115.29	Wynland Enjinherbouers	Reg 36(1)(a)(v)	Stip & Quote/ Urgent Repairs
1105289	9 749.22	Wynland Enjinherbouers	Reg 36(1)(a)(v)	Stip & Quote/ Urgent Repairs
1105290	5 399.63	Wynland Enjinherbouers	Reg 36(1)(a)(v)	Stip & Quote/ Urgent Repairs
Category Total	**81 432.60**			
Total	**581 269.18**	23		
JANUARY 2013				
1106023	6 258.60	De Vries De Wet & Krowkam	Reg 36(1)(a)(v)	Exceptional case where it is impractical to follow a normal procurement process-legal services
1106024	4 377.54	De Vries De Wet & Krowkam	Reg 36(1)(a)(v)	Exceptional case where it is impractical to follow a normal procurement process-legal services
1106025	5 963.34	De Vries De Wet & Krowkam	Reg 36(1)(a)(v)	Exceptional case where it is impractical to follow a normal procurement process-legal services
1106218	97 079.60	Conradie Inc	Reg 36(1)(a)(v)	Exceptional case where it is impractical to follow a normal procurement process-legal services

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Deviations from, and ratification of minor breaches of, procurement process

(Paragraph 36 of Supply Chain Management Policy)

Order nr.	Amount	Service Provider	Reason	Additional Remarks-if necessary
1106026	798.00	De Vries De Wet & Krowkam	Reg 36(1)(a)(v)	Exceptional case where it is impractical to follow a normal procurement process-legal services
1106027	7 923.00	De Vries De Wet & Krowkam	Reg 36(1)(a)(v)	Exceptional case where it is impractical to follow a normal procurement process-legal services
1105837	9 097.20	OPR Systems (PTY) LTD	Reg 36(1)(a)(v)	Servicing of summonses-Initial appointment done by the court
1106105	7 980.00	OPR Systems (PTY) LTD	Reg 36(1)(a)(v)	Servicing of summonses-Initial appointment done by the court
1106020	13 716.76	Balju - Worcester	Reg 36(1)(a)(v)	Servicing of summonses-Initial appointment done by the court
1105857	9 097.20	OPR Systems (PTY) LTD	Reg 36(1)(a)(v)	Servicing of summonses-Initial appointment done by the court
Category Total	**162 291.24**			
1106211	10 238.75	AAD Truck and Bus	Reg 36(1)(a)(i)	Sole Agent within the region
1105873	10 473.18	Industrial Screening Technology	Reg 36(1)(a)(i)	Sole supplier
1106001	2 182.28	Afrox (african Oxygen LTD)	Reg 36(1)(a)(i)	Sole supplier
1106153	2 882.00	Sure Boland Tours	Reg 36(1)(a)(i)	Sole supplier
Category Total	**25 776.21**			
1106080	9 279.60	Breerivier Kommunikasie	Reg 36(1)(a)(i)	Services urgently needed
1106081	4 104.00	Compulead BK	Reg 36(1)(a)(i)	Services urgently needed
Category Total	**13 383.60**			
1106334	23 746.20	Strydom's Armature Winders BK	Reg 36(1)(a)(v)	Stip & Quote/ urgent Repairs
1106327	15 257.51	Transtech	Reg 36(1)(a)(v)	Stip & Quote/ urgent Repairs
1105938	13 032.07	Orbit Motors Boland	Reg 36(1)(a)(v)	Stip & Quote/ urgent Repairs
1106208	5 867.73	Orbit Motors Boland	Reg 36(1)(a)(v)	Stip & Quote/ urgent Repairs
1106328	38 836.62	Transtech	Reg 36(1)(a)(v)	Stip & Quote/ urgent Repairs
1106320	7 000.00	FieldMark	Reg 36(1)(a)(v)	Stip & Quote/ urgent Repairs
1106351	3 959.46	AAD Truck and Bus	Reg 36(1)(a)(v)	Stip & Quote/ urgent Repairs
1106109	38 077.91	JEC Spares	Reg 36(1)(a)(v)	Stip & Quote/ urgent Repairs
1106214	2 205.05	JEC Spares	Reg 36(1)(a)(v)	Stip & Quote/ urgent Repairs
1106287	2 120.40	Visers Enginuerwerke	Reg 36(1)(a)(v)	Stip & Quote/ urgent Repairs
1106278	5 346.60	HD Transmission (Pty) Ltd	Reg 36(1)(a)(v)	Stip & Quote/ urgent Repairs
1106310	3 363.00	Strydom's Armature Winders BK	Reg 36(1)(a)(v)	Stip & Quote/ urgent Repairs
1105853	4 232.82	Baxter Auto Services	Reg 36(1)(a)(v)	Stip & Quote/ urgent Repairs
1106329	16 537.06	Transtech	Reg 36(1)(a)(v)	Stip & Quote/ urgent Repairs
1106330	17 887.55	Transtech	Reg 36(1)(a)(v)	Stip & Quote/ urgent Repairs
1105850	2 935.50	Boland Hoedrukspuite	Reg 36(1)(a)(v)	Stip & Quote/ urgent Repairs
1105851	6 255.60	Barloworld Equipment	Reg 36(1)(a)(v)	Stip & Quote/ urgent Repairs
1105988	4 841.10	V & S Verkoeling & Lugreeling	Reg 36(1)(a)(v)	Stip & Quote/ urgent Repairs
1106012	2 564.25	V & S Verkoeling & Lugreeling	Reg 36(1)(a)(v)	Stip & Quote/ urgent Repairs
1106180	18 066.00	Brandwacht Besproeiing	Reg 36(1)(a)(v)	Stip & Quote/ urgent Repairs
1106315	2 029.20	Strydom's Armature Winders BK	Reg 36(1)(a)(v)	Stip & Quote/ urgent Repairs
1106150	14 971.24	Eaton Electric (South Africa)	Reg 36(1)(a)(v)	Stip & Quote/ urgent Repairs
Category Total	**249 132.87**			
1105889	4 815.41	Capital Security	Reg 36(1)(a)(v)	Extension of the existing sytem
1105901	2 400.00	Capital Security	Reg 36(1)(a)(v)	Extension of the existing sytem
Category Total	**7 215.41**			
1105825	5 460.60	Meyer Electrical Construction		Insurance
1105840	10 900.00	Distinctive Choice 1136		Insurance
1106331	2 300.00	Glasfit Worcester		Insurance
tegory Total	**18 660.60**			
1106371	**2 400.00**	Bellvista Lodge/ Herberg		Accommodation
1105926	3 803.04	Media 24 publication		Adverts
1106068	15 582.54	Media 24 publication		Adverts
1106368	14 004.90	Media 24 publication		Adverts
1106079	3 403.21	Media 24 publication		Adverts
1106352	5 324.26	Media 24 publication		Adverts
Category Total	**42 117.95**			
TOTAL	**520 977.88**	29		

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1106466	4 592.00	De Vries De Wet & Krouwkam	Reg 36(1)(a)(v)	Exceptional case where it is impractical to follow a normal procurement process-legal services
1106550	24 078.26	Balju - Worcester	Reg 36(1)(a)(v)	Servicing of summonses-Initial appointment done by the court
1106840	12 860.50	De Vries De Wet & Krouwkam	Reg 36(1)(a)(v)	Exceptional case where it is impractical to follow a normal procurement process-legal services

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Order nr.	Amount	Service Provider	Reason	Additional Remarks-if necessary
1106840	12 860.50	De Vries De Wet & Krouwkam	Reg 36(1)(a)(v)	Exceptional case where it is impractical to follow a normal procurement process-legal services
1106510	8 481.60	Muller Terblance & Beyers	Reg 36(1)(a)(v)	Exceptional case where it is impractical to follow a normal procurement process-legal services
1107150	7 175.00	Slabbert En Theron Proses	Reg 36(1)(a)(v)	Exceptional case where it is impractical to follow a normal procurement process-legal services
1106881	10 080.00	Omega Process Servers	Reg 36(1)(a)(v)	Servicing of summonses-Initial appointment done by the court
1107142	10 080.00	Omega Process Servers	Reg 36(1)(a)(v)	Servicing of summonses-Initial appointment done by the court
1106590	3 080.00	SM Consultants CC	Reg 36(1)(a)(v)	Servicing of summonses-Initial appointment done by the court
1106585	5 600.00	Slabbert En Theron Proses	Reg 36(1)(a)(v)	Servicing of summonses-Initial appointment done by the court
Category Total	**98 887.86**			
1106449	4 000.00	Swanns Busdiens	Reg 36(1)(a)(ii)	Only service provider within the Bonnievale area with the type of vehicle
1107078	3 500.00	Kipo's Taxis and Busdiens	Reg 36(1)(a)(ii)	Only service provider within the Towsriver with the type of vehicle
1104253	3 000.00	Kipo's Taxis and Busdiens	Reg 36(1)(a)(ii)	Only service provider within the Towsriver with the type of vehicle
1106547	9 046.00	Sure Boland	Reg 36(1)(a)(ii)	Sole supplier
1106839	4 371.90	Wikkelnick / Bitkine SA 367 BK	Reg 36(1)(a)(ii)	Sole supplier
1106882	8 670.82	Masiqame Trading 77 CC	Reg 36(1)(a)(ii)	In terms of paragraph 32 of the MSCM Reg.
1107169	10 650.69	Fire Raiders	Reg 36(1)(a)(ii)	Sole supplier
1106397	11 970.00	Pinnacle Instruments CC	Reg 36(1)(a)(ii)	Sole supplier
1106434	48 239.10	HSM Amanzi Pump And Sewerage	Reg 36(1)(a)(ii)	Sole supplier
1106526	3 192.00	Sicame South Africa PTY LTD	Reg 36(1)(a)(ii)	Sole supplier
1106826	31 256.26	Anatech Instruments (PTY)LTD	Reg 36(1)(a)(ii)	Sole supplier
1107082	10 410.40	AAD Truck & Bus - Worcester	Reg 36(1)(a)(ii)	Only agent within the BVM region
1107116	26 647.50	Reticulation & General Supplies	Reg 36(1)(a)(ii)	Sole supplier
1106944	5 436.41	Sicame South Africa PTY LTD	Reg 36(1)(a)(ii)	Sole supplier
Category Total	**180 391.08**			
1106388	2 171.84	Logo Clothing	Reg 36(1)(a)(i)	Services urgently needed
1106432	3 300.00	IS Caterers	Reg 36(1)(a)(i)	Services urgently needed
1106992	3 470.90	Kaap Agri Bedr Bpk	Reg 36(1)(a)(i)	Services urgently needed
1106518	4 088.04	WP Locksmith	Reg 36(1)(a)(i)	Services urgently needed
1106971	2 203.00	Spec Savers	Reg 36(1)(a)(i)	Services urgently needed
1106973	8 508.13	Babcock Equipment	Reg 36(1)(a)(i)	Services urgently needed
110961	197.11	Capital Security	Reg 36(1)(a)(i)	Services urgently needed
1101919	183.33	Capital Security	Reg 36(1)(a)(i)	Services urgently needed
Category Total	**24 122.35**			
1106404	3 609.91	Poplar Engineering Works	Reg 36(1)(a)(v)	Stip & Quote/ urgent Repais
1106440	29 925.00	Fiab Mechanical Installations	Reg 36(1)(a)(v)	Stip & Quote/ urgent Repais
1106791	4 069.85	Dent Zone	Reg 36(1)(a)(v)	Stip & Quote/ urgent Repais
1106605	7 271.88	GRW Services Worcester	Reg 36(1)(a)(v)	Stip & Quote/ urgent Repais
1106447	7 533.12	Strydom's Armature Winders BK	Reg 36(1)(a)(v)	Stip & Quote/ urgent Repais
1106564	5 791.20	Strydom's Armature Winders BK	Reg 36(1)(a)(v)	Stip & Quote/ urgent Repais
1106569	19 710.60	HSM Amanzi Pump And Sewerage	Reg 36(1)(a)(v)	Stip & Quote/ urgent Repais
1106559	3 699.93	Jafees Ford	Reg 36(1)(a)(v)	Stip & Quote/ urgent Repais
1106532	10 294.20	Emergency Extreme	Reg 36(1)(a)(v)	Stip & Quote/ urgent Repais
1106516	4 980.00	Worcester Gearbox Centre	Reg 36(1)(a)(v)	Stip & Quote/ urgent Repais
1106717	2 211.60	Worcester Brake and Clucth	Reg 36(1)(a)(v)	Stip & Quote/ urgent Repais
1106718	2 211.60	Worcester Brake and Clucth	Reg 36(1)(a)(v)	Stip & Quote/ urgent Repais
1106725	6 337.20	Worcester Brake and Clucth	Reg 36(1)(a)(v)	Stip & Quote/ urgent Repais
1106737	3 279.78	Worcester Brake and Clucth	Reg 36(1)(a)(v)	Stip & Quote/ urgent Repais
1106625	2 431.55	Orbit Motors Boland	Reg 36(1)(a)(v)	Stip & Quote/ urgent Repais
1106620	6 222.96	Transtech	Reg 36(1)(a)(v)	Stip & Quote/ urgent Repais
1106621	5 957.19	Transtech	Reg 36(1)(a)(v)	Stip & Quote/ urgent Repais
1106622	6 222.90	Transtech	Reg 36(1)(a)(v)	Stip & Quote/ urgent Repais
1106627	7 079.52	Transtech	Reg 36(1)(a)(v)	Stip & Quote/ urgent Repais
1106579	18 589.98	Strydom's Armature Winders BK	Reg 36(1)(a)(v)	Stip & Quote/ urgent Repais
1106580	3 530.58	Strydom's Armature Winders BK	Reg 36(1)(a)(v)	Stip & Quote/ urgent Repais
1106638	33 304.68	AAD Truck & Bus - Worcester	Reg 36(1)(a)(v)	Stip & Quote/ urgent Repais
1106705	18 878.40	Rawsonville Mobiele Pomp Diens	Reg 36(1)(a)(v)	Stip & Quote/ urgent Repais
1106824	10 849.56	Eaton Electric (South Africa)	Reg 36(1)(a)(v)	Stip & Quote/ urgent Repais
1106829	2 578.68	Tricom Africa	Reg 36(1)(a)(v)	Stip & Quote/ urgent Repais
1106830	3 025.95	V & S Verkooeling & Lugreeling	Reg 36(1)(a)(v)	Stip & Quote/ urgent Repais
1106872	22 834.20	Strydom's Armature Winders BK	Reg 36(1)(a)(v)	Stip & Quote/ urgent Repais
1106875	2 569.79	Diesel Electric	Reg 36(1)(a)(v)	Stip & Quote/ urgent Repais
1106978	24 622.00	Brandwacht Besproeiing	Reg 36(1)(a)(v)	Stip & Quote/ urgent Repais
1107096	12 334.80	HSM Amanzi Pump And Sewerage	Reg 36(1)(a)(v)	Stip & Quote/ urgent Repais
1107166	13 826.99	Babcock Equipment	Reg 36(1)(a)(v)	Stip & Quote/ urgent Repais
Category Total	305 785.60			

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Order nr.	Amount	Service Provider	Reason	Additional Remarks-if necessary
1106989	9 291.00	Meyer Electrical Construction		Insurance
1106393	7 078.40	Protea Hotel Sandton		Accommodation
1107179	57 032.60	Protea Hotel TygerValley		Accommodation
1106373	2 200.00	Ruxman Lodge		Accommodation
Category Total	**75 602.00**			
TOTAL	**684 788.89**	**45**		
MARCH 2013				
1106505	4 471.08	De Vries De Wet & Krouwkam	Reg 36(1)(a)(v)	Exceptional case where it is impractical to follow a normal procurement process-legal services
1107709	4 710.48	De Vries De Wet & Krouwkam	Reg 36(1)(a)(v)	Exceptional case where it is impractical to follow a normal procurement process-legal services
1107891	57 452.30	De Vries De Wet & Krouwkam	Reg 36(1)(a)(v)	Exceptional case where it is impractical to follow a normal procurement process-legal services
1107424	4 900.00	Omega Process Servers	Reg 36(1)(a)(v)	Exceptional case where it is impractical to follow a normal procurement process-legal services
1107552	14 410.00	Andrews , Watt & Nel	Reg 36(1)(a)(v)	Exceptional case where it is impractical to follow a normal procurement process-legal services
1107568	8 575.00	Slabbert En Theron Proses Bedieners	Reg 36(1)(a)(v)	Exceptional case where it is impractical to follow a normal procurement process-legal services
1107645	8 260.00	Omega Process Servers	Reg 36(1)(a)(v)	Servicing of summonses-Initial appointment done by the court
1107726	6 954.00	Muller Terblanche & Beyers	Reg 36(1)(a)(v)	Exceptional case where it is impractical to follow a normal procurement process-legal services
1107727	6 494.58	De Vries De Wet & Krouwkam	Reg 36(1)(a)(v)	Exceptional case where it is impractical to follow a normal procurement process-legal services
Category Total	**116 227.44**			
1107344	41 196.18	HSM Amanzi Pump And Sewerage	Reg 36(1)(a)(i)	Sole supplier
1108794	21 273.00	Sure Boland	Reg 36(1)(a)(i)	Sole supplier
1107345	48 932.22	HSM Amanzi Pump And Sewerage	Reg 36(1)(a)(i)	Sole supplier
1107387	15 759.36	Vivan Presisie Ingenieurswerke	Reg 36(1)(a)(i)	Sole supplier
1107300	19 836.00	Nampak Tissue	Reg 36(1)(a)(i)	Sole supplier
1107306	19 655.00	Nampak Tissue	Reg 36(1)(a)(i)	Sole supplier
1107394	22 109.81	Orbit Motors Boland (PTY)LTD	Reg 36(1)(a)(i)	Sole supplier
1107415	5 858.95	S A B S 3% Test Fees	Reg 36(1)(a)(i)	Provider of service
1107626	14 400.00	Hamcity CC	Reg 36(1)(a)(i)	Sole supplier
Category Total	**209 020.52**			
1107670	2 250.00	Uitvlugt Guest House		Accomoodation
1107544	7 862.40	Aquila Game Reserve		Accomoodation
1107617	3 732.06	Marais Bakwerke		Insurance
Category Total	**13 844.46**			
1107686	3 500.00	Die Matspesialist	Reg 36(1)(a)(i)	Services urgently needed
1107284	6 809.03	Agrico Pty Ltd	Reg 36(1)(a)(i)	Services urgently needed
1107332	9 280.00	Olivier Kontrakteur	Reg 36(1)(a)(i)	Services urgently needed
1107153	6 400.00	Inyameko Trading	Reg 36(1)(a)(i)	Services urgently needed
1107809	27 669.39	Kaap Agri	Reg 36(1)(a)(i)	Services urgently needed
1107309	34 429.92	JEC Spares	Reg 36(1)(a)(i)	Services urgently needed
1107582	13 338.00	Checker Hire	Reg 36(1)(a)(i)	Services urgently needed
1105729	175.44	Capital security	Reg 36(1)(a)(i)	Services urgently needed
1107673	15 259.20	AC Security	Reg 36(1)(a)(i)	Services urgently needed
1107684	2 059.30	Potjie Geplant Kwekery BK	Reg 36(1)(a)(i)	Goods urgently needed for Imbizo
Category Total	**118 920.28**			
1107507	7 807.50	Hydrenco Pty Ltd	Reg 36(1)(a)(v)	Stip & Quote/ Urgent repairs
1106475	4 338.09	Marais Bakwerke	Reg 36(1)(a)(v)	Stip & Quote/ Urgent repairs
1108624	2 595.67	CBS Worcester	Reg 36(1)(a)(v)	Stip & Quote/ Urgent repairs
1107663	3 363.00	Boland hydraulics	Reg 36(1)(a)(v)	Stip & Quote/ Urgent repairs
1107814	9 743.10	Boland hydraulics	Reg 36(1)(a)(v)	Stip & Quote/ Urgent repairs
1106287	2 120.40	Vissers Enginuerswerke	Reg 36(1)(a)(v)	Stip & Quote/ Urgent repairs
1107664	2 074.80	Vissers Enginuerswerke	Reg 36(1)(a)(v)	Stip & Quote/ Urgent repairs
1107665	5 842.50	Vissers Enginuerswerke	Reg 36(1)(a)(v)	Stip & Quote/ Urgent repairs
1107238	7 379.92	AAD Truck and Bus Worcester	Reg 36(1)(a)(v)	Stip & Quote/ Urgent repairs
1107344	41 196.18	HSM Amanzi Pump and Sew.	Reg 36(1)(a)(v)	Stip & Quote/ Urgent repairs
1107666	4 058.40	Vissers Enginuerswerke	Reg 36(1)(a)(v)	Stip & Quote/ Urgent repairs
1107480	6 221.33	Caders Auto Electric	Reg 36(1)(a)(v)	Stip & Quote/ Urgent repairs
1107308	28 764.50	AAD Truck and Bus Worcester	Reg 36(1)(a)(v)	Stip & Quote/ Urgent repairs
1107310	49 720.54	Barloworld Equipment	Reg 36(1)(a)(v)	Stip & Quote/ Urgent repairs

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Order nr.	Amount	Service Provider	Reason	Additional Remarks-if necessary
1107719	18 054.75	Worcester Engine Sentrum	Reg 36(1)(a)(v)	Stip & Quote/ Urgent repairs
1107296	6 498.00	Tony's Motor Spares	Reg 36(1)(a)(v)	Stip & Quote/ Urgent repairs
1107297	2 052.00	Tony's Motor Spares	Reg 36(1)(a)(v)	Stip & Quote/ Urgent repairs
1107490	13 762.45	GS & T	Reg 36(1)(a)(v)	Stip & Quote/ Urgent repairs
1107517	16 500.00	Brandwacht Besproeiing	Reg 36(1)(a)(v)	Stip & Quote/ Urgent repairs
1107697	14 096.81	Wynland Enjinherbouers	Reg 36(1)(a)(v)	Stip & Quote/ Urgent repairs
Category Total	**246 189.94**			
1107383	2 152.80	Media 24 Publication		Adverts
1107327	5 704.56	Media 24 Publication		Adverts
1107476	3 803.04	Media 24 Publication		Adverts
1107489	3 308.74	Media 24 Publication		Adverts
1107894	4 563.65	Media 24 Publication		Adverts
1107328	5 105.38	Independent Newspapers		Adverts
1107475	5 105.38	Independent Newspapers		Adverts
1107893	5 105.38	Independent Newspapers		Adverts
Category Total	**34 848.93**			
TOTAL	**739 051.57**	**38**		
APRIL 2013				
1108265	14 210.00	Slabbert en Theron Proses		legal services
1108513	27 360.00	Nampak	Reg 36(1)(a)(v)	on medical grounds
1108272	30 089.06	Balju - Worcester	Reg 36(1)(a)(v)	Servicing of summonses-Initial appointment done by the court
1108505	2 800.00	SM Consultants	Reg 36(1)(a)(v)	Servicing of summonses-Initial appointment done by the court
1108783	3 545.40	De Vries de Wet & Krouwkam	Reg 36(1)(a)(v)	legal services
1108785	4 232.25	De Vries de Wet & Krouwkam	Reg 36(1)(a)(v)	legal services
1107959	2 137.50	Conradie Inc	Reg 36(1)(a)(v)	legal services
1108264	7 000.00	Omega Process Servers	Reg 36(1)(a)(v)	Servicing of summonses-Initial appointment done by the court
1108942	9 660.00	Omega Process Servers	Reg 36(1)(a)(v)	Servicing of summonses-Initial appointment done by the court
1107941	7 000.00	Omega Process Servers	Reg 36(1)(a)(v)	Servicing of summonses-Initial appointment done by the court
1108512	7 000.00	Omega Process Servers	Reg 36(1)(a)(v)	Servicing of summonses-Initial appointment done by the court
Category Total	**115 034.21**			
1107920	6 221.00	Sure Boland Tours	Reg 36(1)(a)(i)	Sole supplier
1108794	21 273.00	Sure Boland Tours	Reg 36(1)(a)(i)	Sole supplier
1108286	2 349.00	Sure Boland Tours	Reg 36(1)(a)(i)	Sole supplier
Category Total	**29 843.00**			
1108259	8 410.92	Masjienburo	Reg 36(1)(a)(v)	Insurance
Category Total	**8 410.92**			
1107807	2 775.90	Locksmith	Reg 36(1)(a)(v)	Services urgently needed
1108551	53 146.80	HSM Amanzi	Reg 36(1)(a)(v)	Services urgently needed
1107310	49 720.54	Barloworld Equipment	Reg 36(1)(a)(v)	Services urgently needed
1107940	5 500.00	Kipo Bus Servcies	Reg 36(1)(a)(v)	Services urgently needed
1108577	60 705.00	Lazar Civil Engineering	Reg 36(1)(a)(v)	Services urgently needed
1108019	54 150.00	Winterbach Broers BK	Reg 36(1)(a)(v)	Services urgently needed
1107996	11 400.00	Winterbach Broers BK	Reg 36(1)(a)(v)	Services urgently needed
1108862	14 645.73	Fire Raiders Cape	Reg 36(1)(a)(v)	Services urgently needed
1108431	34 000.00	Drain - Lema Solutions	Reg 36(1)(a)(v)	Services urgently needed
1108432	28 023.96	Fire Raiders Cape	Reg 36(1)(a)(v)	Services urgently needed
1101957	175.44	Capital Security	Reg 36(1)(a)(v)	Services urgently needed
1101984	162.28	Capital Security	Reg 36(1)(a)(v)	Services urgently needed
1110072	34 720.00	AC Security	Reg 36(1)(a)(v)	Services urgently needed
Category Total	**349 125.65**			
1108022	3 599.78	Worcester Auto Clinic	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1107393	5 876.89	Autozona	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1108028	27 901.50	Strydom's Armature Winders	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1108030	2 319.54	CBS Worcester	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1108031	8 095.03	Maxal Projects SA Pty Ltd	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1107284	6 809.03	Agrico (Pty) Ltd	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1108032	5 850.00	CW Towing & Spares	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1106296	2 368.77	Marais Bakwerke	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1108039	25 308.00	Visser's Ingenieurswerke	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1108040	25 080.00	Motown Centre	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1108046	14 455.20	Boland Hydraulics	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1107238	7 379.82	AAD Truck & Bus	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1107308	28 764.50	AAD Truck & Bus	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1108105	6 454.70	AAD Truck & Bus	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1108471	38 760.00	Worcester Enjinsentrum	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs

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Order nr.	Amount	Service Provider	Reason	Additional Remarks-if necessary
1108472	20 700.12	Worcester Enjinsentrum	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1108481	55 746.00	Worcester Enjinsentrum	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1108308	3 416.58	Worcester Brake & Clutch	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1108343	56 145.00	Boland Hydraulics	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1108570	2 100.00	CW Towing & Spares	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1108810	3 320.25	Patin Trading 146	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1108824	29 070.00	Fiab Mechanical Installations	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1108482	80 713.14	High Pressure Systems	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1108483	53 400.45	Fire Raiders Cape	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1107169	10 650.69	Fire Raiders Cape	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1108484	192 991.96	Fire Raiders Cape	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1108684	2 133.00	Cader's Auto Electric	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1107997	7 100.00	FieldMark	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1108689	11 305.04	AAD Truck & Bus	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1108691	3 796.55	Cader's Auto Electric	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1108692	4 602.36	Cader's Auto Electric	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1108696	4 511.56	Wynland Enjinherbouers	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1108700	95 555.94	Strydom's Armature Winders	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1108868	3 135.41	Audensberg Toyota	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1108971	29 503.20	HSM Amanzi Pump	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1108972	15 639.70	Hydrenco (PTY)LTD	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1108973	28 197.90	Fiab Mechanical Installations	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1108987	22 834.20	Strydom's Armature Winders	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1108988	8 249.04	Maxal Projects SA Pty Ltd	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1108992	19 332.87	AAD Truck & Bus	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1108996	17 983.96	Boland Hydraulics	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1107980	4 792.56	Worcester Gearbox Centre	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1107995	29 526.00	York Engineering	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1108624	2 595.67	CBS Worcester	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1108861	18 810.00	Orchard Suppliers	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1108118	2 796.17	Marais Bakwerke	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1108147	3 135.00	Visser's Ingenieurswerke	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1108151	135 600.00	Boland Hydraulics	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1108152	5 854.48	AAD Truck & Bus	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1108153	3 122.00	Boland Hoedrukspuite	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1108156	3 493.01	Boland Hydraulics	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1107504	2 230.68	Boland Hydraulics	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1107500	2 024.23	Boland Hydraulics	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1108158	5 502.90	Worcester Brake & Clutch	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1108159	4 332.00	Worcester Brake & Clutch	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1108160	6 219.92	Worcester Brake & Clutch	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1108204	5 677.20	Tony's Motor Spares	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1108209	5 498.86	Orbit Motors Boland	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1108435	2 223.00	Worcester Armature winders	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1108879	3 007.15	Cader's Auto Electric	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1108903	3 189.17	Orbit Motors Boland (PTY)LTD	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1108951	5 107.20	Patin Trading 146	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1108953	5 719.95	Patin Trading 146	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1108668	3 037.53	Boland Hydraulics	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1108669	21 608.70	Emergency Extreme cc	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1107236	13 188.01	Transtech		Stip & Quote/ Emergency repairs
1108909	2 132.54	Boland Ingenieurs En Trekkerdienste	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1108910	3 435.96	Boland Ingenieurs En Trekkerdienste	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1108915	2 451.00	Boland Ingenieurs En Trekkerdienste	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1108916	2 924.10	Boland Ingenieurs En Trekkerdienste	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1108933	10 380.84	Boland Ingenieurs En Trekkerdienste	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1106829	6 973.38	tricom Africa	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1108935	2 924.10	Boland Ingenieurs En Trekkerdienste	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1108937	6 084.93	Boland Ingenieurs En Trekkerdienste	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1108939	2 451.00	Boland Ingenieurs En Trekkerdienste	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1108943	2 193.63	Boland Ingenieurs En Trekkerdienste	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
Category Total	1 331 400.55			
11079893	5 105.38	Independent Newspapers Cape	Reg 36(1)(a)(v)	Advetrts
1107475	5 105.38	Independent Newspapers Cape	Reg 36(1)(a)(v)	Advetrts
1107328	5 105.38	Independent Newspapers Cape	Reg 36(1)(a)(v)	Advetrts
1108016	2 484.00	Media 24	Reg 36(1)(a)(v)	Advetrts
1108287	5 107.20	Media 24	Reg 36(1)(a)(v)	Advetrts
1108288	3 312.00	Media 24	Reg 36(1)(a)(v)	Advetrts
1108372	13 124.26	Independent Newspapers Cape	Reg 36(1)(a)(v)	Advetrts
1108371	5 553.74	Media 24	Reg 36(1)(a)(v)	Advetrts
1108575	4 563.65	Media 24	Reg 36(1)(a)(v)	Advetrts
1108576	5 105.38	Independent Newspapers Cape	Reg 36(1)(a)(v)	Advetrts

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Order nr.	Amount	Service Provider	Reason	Additional Remarks-if necessary
1109010	4 636.80	Media24 Publikasies	Reg 36(1)(a)(v)	Advetrts
1108709	2 153.04	Media 24	Reg 36(1)(a)(v)	Advetrts
1108710	2 153.04	Media 24	Reg 36(1)(a)(v)	Advetrts
Category Total	**63 509.25**			
1108573	**7 650.00**	Pine Lodge		Accommodation
TOTAL	**1 904 973.58**	**55**		
MAY 2013				
1109265	27 360.00	Nampak Tissue	Reg 36(1)(a)(v)	Month to month procurement until the tender process is finalised. Nampak is the only suppier that supplies medically safe items.
1109723	3 710.00	Slabbert en Theron Proses Bedieners	Reg 36(1)(a)(v)	legal services
1109726	9 905.00	Slabbert en Theron Proses Bedieners	Reg 36(1)(a)(v)	legal services
1109717	16 380.00	Slabbert en Theron Proses Bedieners	Reg 36(1)(a)(v)	legal services
1109927	10 500.00	Omega Process Servers	Reg 36(1)(a)(v)	Servicing of summonses-Initial appointment done by the court
1109931	3 339.06	De Vries de Wet & Krouwkam	Reg 36(1)(a)(v)	legal services
1109719	5 880.00	Omega Process Servers	Reg 36(1)(a)(v)	Servicing of summonses-Initial appointment done by the court
1109173	80 441.80	Balju - Worcester	Reg 36(1)(a)(v)	Servicing of summonses-Initial appointment done by the court
1109187	7 000.00	Omega Process Servers	Reg 36(1)(a)(v)	Servicing of summonses-Initial appointment done by the court
1109490	61 107.60	De Vries de Wet & Krouwkam	Reg 36(1)(a)(v)	legal services
Category Total	**225 623.46**			
1110066	68 340.00	Petro SA	Reg 36(1)(a)(i)	sole supplier within the region
1109505	3 310.00	Sure Boland Tours	Reg 36(1)(a)(i)	local sole supplier
1109032	20 285.00	Sure Boland Tours	Reg 36(1)(a)(i)	local sole supplier
1109479	10 259.94	Autozone	Reg 36(1)(a)(i)	sole provider
1109255	4 175.00	Sure Boland Tours	Reg 36(1)(a)(i)	local sole supplier
1109256	12 952.00	Sure Boland Tours	Reg 36(1)(a)(i)	local sole supplier
1108572	49 248.00	Aurecon South Africa (Pty) Ltd	Reg 36(1)(a)(i)	local sole supplier
Category Total	**168 569.94**			
1109035	34 016.46	Inenzo Water (PTY)LTD	Reg 36(1)(a)(v)	Services urgently needed
1109347	2 160.00	Munnik Juweliers	Reg 36(1)(a)(v)	Services urgently needed
1109882	2 052.00	Winterbach Broers Bk	Reg 36(1)(a)(v)	Services urgently needed
1109258	2 150.83	Safari Flooring	Reg 36(1)(a)(v)	Services urgently needed
1110073	2 813.52	Winterbach Broers Bk	Reg 36(1)(a)(v)	Services urgently needed
1109882	2 052.00	Winterbach Broers Bk	Reg 36(1)(a)(v)	Services urgently needed
1109405	2 097.60	Winterbach Broers Bk	Reg 36(1)(a)(v)	Services urgently needed
1109408	2 228.70	Winterbach Broers Bk	Reg 36(1)(a)(v)	Services urgently needed
1109316	27 907.20	Checker Hire	Reg 36(1)(a)(v)	Services urgently needed
1110068	15 259.20	AC Security	Reg 36(1)(a)(v)	Services urgently needed
Category Total	**92 737.51**			
1110049	2 850.00	Marais Bakwerke	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1110052	4 076.86	Orchard Suppliers	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1110054	2 424.94	Orchard Suppliers	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1109041	21 283.80	HSM Amanzi Pump	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1109042	20 155.20	HSM Amanzi Pump	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1109043	12 040.68	HSM Amanzi Pump	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1109069	4 410.61	Worcester Auto Clinic	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1109074	2 408.30	Worcester Auto Clinic	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1109081	3 539.70	Worcester Gearbox Centre	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1109082	4 558.36	HD Transmissions	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1109095	23 324.40	HSM Amanzi Pump	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1109204	23 808.90	Worcester Enjinsentrum	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1109237	16 005.84	Fire Raiders (PTY)LTD	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1109988	18 753.00	Strydom's Armature Winders	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1109989	8 817.90	Strydom's Armature Winders	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1109994	6 496.86	Strydom's Armature Winders	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1109928	11 246.10	Strydom's Armature Winders	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1109929	4 639.80	Strydom's Armature Winders	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1109883	5 541.08	Boland Hydraulics	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1109787	7 732.16	Fiab Mechanical Installations	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1109814	28 431.60	Visser's Ingenieurswerke	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1109820	14 148.30	AAD Truck & Bus	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1109738	3 380.00	Harry's Upholstery	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1109739	49 248.00	Worcester Enjinsentrum	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1109740	10 651.93	Worcester Gearbox Centre	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1109685	2 880.00	Harry's Upholstery	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs

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Appendix K

Deviations from, and ratification of minor breaches of, procurement process

(Paragraph 36 of Supply Chain Management Policy)

Order nr.	Amount	Service Provider	Reason	Additional Remarks-if necessary
1109605	2 086.20	Worcester Brake & Clutch cc	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1109606	6 292.80	Worcester Brake & Clutch cc	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1109607	3 919.32	Worcester Brake & Clutch cc	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1109608	3 165.78	Worcester Brake & Clutch cc	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1109609	5 788.92	Worcester Brake & Clutch cc	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1109610	2 878.50	Worcester Brake & Clutch cc	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1109611	9 801.72	Worcester Brake & Clutch cc	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1109612	2 100.00	CW Towing & Spares	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1110074	2 867.10	Patin Trading 146	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1109012	21 788.20	Hydrenco (PTY)LTD	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1109036	28 625.40	Fiab Mechanical Installations	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1109312	28 471.50	Fiab Mechanical Installations	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1109313	29 241.00	Fiab Mechanical Installations	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1109350	10 077.60	HSM Amanzi Pump	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1109066	3 420.00	Marais Bakwerke	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1109065	3 447.48	Dent Zone	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1109053	3 249.00	Peninsula Water Treatment	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1109092	13 218.30	Kaltron	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1109094	23 940.00	Kaltron	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1109922	6 651.90	Tricom Africa	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1109763	4 115.78	AAD Truck & Bus	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1109758	2 743.10	Orchard Suppliers	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1109527	43 595.88	HSM Amanzi Pump	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1109528	68 789.88	HSM Amanzi Pump	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1109239	28 500.00	Bushwakka Africa CC	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1109262	15 675.00	M.A.N.Engineering Services	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1109348	23 233.20	Atlas Fire Security (PTY)LTD	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1109500	9 690.00	Strydom's Armature Winders	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1110051	8 047.51	TFM Transtech	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1110039	16 635.45	PG Glass	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1110036	2 507.21	Boland Gearbox	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1110024	6 332.61	Diesel Electric	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1109953	3 499.80	Visser's Ingenieurswerke	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1109936	37 748.14	Poplar Engineering Works	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1109354	20 155.20	HSM Amanzi Pump	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1109355	10 670.40	HSM Amanzi Pump	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1109458	6 520.80	Visser's Ingenieurswerke	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
Category Total	**832 345.00**			
1109950	3 312.00	Media24 Publikasies	Reg 36(1)(a)(v)	Advetrts
1109507	7 658.06	Independent Newspapers	Reg 36(1)(a)(v)	Advetrts
1109508	4 563.65	Media24 Publikasies	Reg 36(1)(a)(v)	Advetrts
1109763	23 917.14	Media24 Publikasies	Reg 36(1)(a)(v)	Advetrts
1109950	3 312.00	Media24 Publikasies	Reg 36(1)(a)(v)	Advetrts
1109951	5 400.00	Media24 Publikasies	Reg 36(1)(a)(v)	Advetrts
1109951	5 400.00	Media24 Publikasies	Reg 36(1)(a)(v)	Advetrts
1109598	6 624.00	Media24 Publikasies	Reg 36(1)(a)(v)	Advetrts
1109259	5 324.26	Media24 Publikasies	Reg 36(1)(a)(v)	Advetrts
1109260	7 658.06	Independent Newspapers	Reg 36(1)(a)(v)	Advetrts
1109261	14 824.10	Media24 Publikasies	Reg 36(1)(a)(v)	Advetrts
1109249	9 843.19	Independent Newspapers		
Category Total	**97 836.46**			
1109693	8 200.00	Fig Tree Guest House		Accommodation
1109031	50 967.40	Protea Hotel Parktown		Accommodation
1109037	25 227.00	Garden Court South Beach		Accommodation
1109525	48 550.00	Ruxmian Lodge		Accommodation
1109825	35 123.20	Protea Hotel Tygervalley		Accommodation
Category Total	**168 067.60**			
1109248	**7 536.54**	Saba It CC		Insurance
TOTAL	1 592 716.51	51		
JUNE 2013				
1110084	2 240.51	De Vries De Wet & Krouwkam	Reg 36(1)(a)(v)	legal services
1110294	3 277.50	De Vries De Wet & Krouwkam	Reg 36(1)(a)(v)	legal services
1110295	8 863.50	De Vries De Wet & Krouwkam	Reg 36(1)(a)(v)	legal services
1110460	8 650.00	Select A skill CC	Reg 36(1)(a)(v)	The bidder presented specific courses that the user department was looking for
1110858	3 100.00	Marieke Van Rooyen Attorneys	Reg 36(1)(a)(v)	legal services
1110855	14 280.00	Omega Process Servers	Reg 36(1)(a)(v)	appointment initially done by the court

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Appendix K

Deviations from, and ratification of minor breaches of, procurement process

(Paragraph 36 of Supply Chain Management Policy)

Order nr.	Amount	Service Provider	Reason	Additional Remarks-if necessary
1110718	32 137.50	Marieke Van Rooyen Attorneys	Reg 36(1)(a)(v)	legal services
1110466	6 612.00	Muller Terblanche & Beyers	Reg 36(1)(a)(v)	legal services
1110372	6 860.00	Omega Process Servers	Reg 36(1)(a)(v)	Their appointment initially done by the court
1110427	1 820.00	SM Consultants CC	Reg 36(1)(a)(v)	Their appointment initially done by the court
Category Total	**87 841.01**			
1110151	21 660.00	Jumping Bean	Reg 36(1)(a)(i)	local sole supplier
169120	4 350.88	Worcester Gas & Sport	Reg 36(1)(a)(i)	local sole supplier
	26 010.88			
1110104	16 005.85	Fire Raiders Cape (PTY)LTD	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1110114	4 765.20	Strydom's Armature Winders	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1110115	8 212.56	Maxal Projects (SA)PTY LTD	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1110335	5 521.02	Bovallei Ingenieurswerke	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1110339	5 389.10	Hydrenco (PTY)LTd	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1110340	2 890.13	Audensberg Toyota	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1110368	2 610.03	Maxal Projects (SA)PTY LTD	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1110369	6 334.98	Maxal Projects (SA)PTY LTD	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1110516	20 099.34	Agrico	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1110525	3 152.10	Worcester Gearbox Centre	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1110828	5 275.20	Cader's Auto Electric	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1110829	3 374.40	Visser's Ingenieurswerke	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1110830	2 349.43	Worcester auto Clinic	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1110831	3 898.80	Visser's Ingenieurswerke	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
1110616	54 031.38	Dehteq PTY LTD	Reg 36(1)(a)(v)	Stip & Quote/ Emergency repairs
Category Total	**143 909.52**			
1110802	14 809.97	Media 24	Reg 36(1)(a)(v)	Advetrts
1110803	38 030.40	Media 24	Reg 36(1)(a)(v)	Advetrts
1110804	25 812.80	Sunday Times	Reg 36(1)(a)(v)	Advetrts
1110805	3 643.20	Media 24	Reg 36(1)(a)(v)	Advetrts
1110467	5 553.74	Media24 Publikasies	Reg 36(1)(a)(v)	Advetrts
1110360	4 140.00	Media24 Publikasies	Reg 36(1)(a)(v)	Advetrts
Category Total	**91 990.11**			
1110174	**15 285.39**	Dent Zone		Insurance
197113	**44 801.66**	Future Security Services	Reg 36(1)(a)(v)	Services urgently needed
TOTAL	**409 838.57**	**23**		
GRAND TOTAL FOR THE PERIOD	**R 10 872 265.02**	**465**		

APPENDIX L: INVESTMENTS

Date Invested	Name of Institution	Account number	Interest rate	Period	Amount Invested	Expiry Date	Amount Receipt	Date Receipt	Receipt number	Interest	Interest Receipt
20-Apr-12	NEDBANK	3/7881531576/160	5.700%	91	10 000 000	20-Jul-12	10 000 000	24-Jul-12	6000122175	142 109.59	142 109.59
28-Jul-11	FNB	71 320 784 575	6.200%	365	5 000 000	27-Jul-12	5 000 000	30-Jul-12	4000298200	310 000.00	309 999.99
											452 109.58
20-Apr-12	STD	288459040/074	5.800%	122	10 000 000	20-Aug-12	10 000 000	22-Aug-12	1300143574	193 863.01	193 863.01
20-Apr-12	STD	288459040/074	5.800%	1	0	20-Aug-12				1 589.04	1 589.04
31-Jul-12	ABSA	2072578027	4.95%	31	5 000 000	31-Aug-12	5 000 000	31-Aug-12	4000301608	21 020.55	21 020.55
31-Jul-12	INVESTEC	DM MM 12073116597	5.05%	30	5 000 000	30-Aug-12	5 000 000	30-Aug-12	4000301609	20 753.42	20 753.42
											237 226.02
20-Apr-12	NEDBANK	3/7881531576/161	5.900%	153	10 000 000	20-Sep-12	10 000 000	20-Sep-12	1300146660	247 315.07	247 315.07
											247 315.07
31-Jul-12	STANDARD	288459040/075	5.05%	62	5 000 000	01-Oct-12	5 000 000	02-Oct-12	5000297948	42 890.41	42 890.41
31-Jul-12	INVESTEC	DB MM12073116598	5.125%	62	30 000 000	01-Oct-12	30 000 000	02-Oct-12	5000297949	261 164.38	261 164.38
											304 054.79
31-Jul-12	NEDBANK	3/7881531576/162	5.25%	122	10 000 000	01-Nov-12	10 000 000	30-Nov-12	4000307399	175 479.45	175 479.45
31-Jul-12	STANDARD	3/7881531576/162	5.125%	93	5 000 000	01-Nov-12	5 000 000	02-Nov-12	4000305341	65 291.10	65 291.10
											240 770.55
13-Dec-12	ABSA	2 072 942 284	5.100%	32	10 000 000	14-Jan-13	10 000 000	14-Jan-13	1300157100	44 712.33	44 712.33
											44 712.33
13-Dec-12	NEDBANK	3/7881531576/163	5.200%	62	10 000 000	13-Feb-13	10 000 000	14-Feb-13	6000141406	88 328.77	88 328.77
											88 328.77
13-Dec-12	ABSA	2 072 942 242	5.250%	90	15 000 000	13-Mar-13	15 000 000	13-Mar-13	1300162084	194 178.08	194 178.08
13-Dec-12	NEDBANK	3/7881531576/164	5.250%	91	15 000 000	14-Mar-13	15 000 000	14-Mar-13	1300162271	196 335.62	196 335.62
											390 513.70
19-Apr-13	NEDBANK	3/7881531576/165	5.20%	32	10 000 000	21/May/13	10 000 000	21-May-13	5000317514	45 589.04	45 589.04
											45 589.04
19-Apr-13	ABSA	2073283459	5.20%	60	20 000 000	18-Jun-13	20 000 000	19-Jun-13	4000320862	170 958.90	170 958.90
											170 958.90
19-Apr-13	NEDBANK	3/7881531576/166	5.30%	91	10 000 000	19-Jul-13				132 136.99	
											0.00
19-Apr-13	INVESTEC	DB MM13041933618	5.40%	123	10 000 000	20-Aug-13				181 972.60	
											0.00
19-Apr-13	INVESCTED	DB MM13041933619	5.45%	154	10 000 000	20-Sep-13				229 945.21	
											0.00
					205 000 000		175 000 000			2 765 633.56	2 221 578.75
		Balance year-end			30 000 000						

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